

DETAILED REPORT

OF THE
GENERAL COMMITTEE



OF THE

Indian Tea Association

FOR THE YEAR 1918.

*Including a list of Tea Estates, members of
the Association, corrected to the
31st August 1919.*

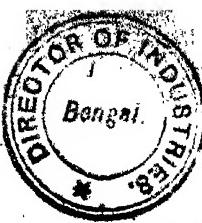


*With Proceedings of the Thirty-Eighth Annual
General Meeting held on the
13th March 1919.*

Calcutta :

PRINTED AT THE CRITERION PRINTING WORKS,
8, JACKSON LANE.

1919.



CONTENTS.

	PAGE.
Proceedings of the Annual General Meeting held on the 13th March 1919	i—xvii
Report of the General Committee for the year ended 31st December 1918	1
Proceedings of the 29th Annual General Meeting of the Assam Branch held on 14th December 1918 ...	49
Minutes of the Annual General Meeting of the Surma Valley Branch held on 31st March 1919	71
Scientific Department Sub-Committee	1
Branches and Local Associations	1
Indian Tea Association (London)	2
Indian Tea Cess Committee	2
Assam Labour Board	2
The Indian Constitutional Reforms	2
Food Controller's Scheme	3 & 90
The Income-Tax Act, VII of 1918 :—	
(a) Liability of the tea industry to the payment of income-tax	5 & 105
(b) Assessment to tax of the value of rent free quarters	6 & 124
(c) Section 17	7 & 125
(d) Liability for deduction of income-tax from em- ployees' salaries	7 & 138
The Man Power Question	8 & 144
The Industrial Compulsion Bill	9 & 151
Release of Mercantile employees on active service ...	9
Ocean Freight Agreement	10 & 152
Regulation of Calcutta Sales	10 & 155
Assam Labour :—	
(a) Supply of labour for new gardens and for exten- sions of existing gardens	11 & 159
(b) Recruitment from Native States under the politi- cal control of the Government of Bihar and Orissa	12 & 174
(c) The Madras Agency Tracts	13
(d) Application for permission to establish a sirdari recruiting Association in the United Provinces	13
(e) Enticement of Labour	13 & 188
Priority certificates for tea garden machinery and stores...	14 & 196
Supply of coal to tea gardens	15 & 196
Assam Land and Revenue Regulation : Section I of the Settlement Rules	15 & 206
Judicial powers of village authorities : The Assam Village Criminal and Civil Justice Bill	16 & 212
Eastern Bengal Railway : Local Consulting Committee ...	16
Proposed diversion of tea from the Darjeeling and Dooars Districts to Chittagong	17 & 219
Demurrage on goods at Assam Bengal Railway Stations ...	17 & 222
Claims for loss in transit by rail	17 & 222

	PAGE.
The Tea Warehouse and the Transit Sheds ...	18 & 227
Competition of Java and Japan teas with the British grown product	19
Export of tea waste and fuff to the United States ...	20 & 242
Proposed V. P. post between India and the United Kingdom	20 & 247
Government Statistics of production of crop ...	21 & 252
Note on the production of tea in India: Form for the collection and tabulation of Statistics ...	21 & 261
Bengal Prevention of Adulteration Bill, 1918 ...	22 & 267
The Late Mr. William Jackson's Trust ...	23
School of Tropical Medicine, Calcutta ...	24 & 268
Scheme for a hospital at Shillong ...	24 & 271
Hookworm Disease ...	25
Control Employment and Labour Board ..	26
Membership ...	26
Finance ...	26
Report of the Darjeeling and Dooars Sub-Committee ...	28
Darjeeling Labour Rules	28 & 276
Terai District Labour Rules	29 & 284
Tea leases in Jalpaiguri and Darjeeling	29 & 290
Conversion of jote lands into tea	29 & 295
Report of the Scientific Department Sub-Committee ..	31
Statement of Accounts	37
Scientific Officers' Accounts	42—45
Analysis of Subscription for the year ended 31st December 1918	46
Statistics of the production of tea in India in 1917 ...	298
Statement showing the exports of tea from India for 51 years	329
Statement of tea companies registered in England showing the results of working corrected up to 27th March 1919	331
Members of the General Committee	333
Members of the Darjeeling and Dooars Sub-Committee	333
Members of the Scientific Department Sub-Committee	333
Members of the Assam Branch General Committee and Sub-Committees	334—337
Members of the Surma Valley Branch General Committee and Sub-Committees	338—340
Rules of the Indian Tea Association	341
Permit Rules	344
Rules of the Assam Branch	345
Rules of the Surma Valley Branch	352
List of Tea Properties, Members of the Indian Tea Association, on the 31st August 1918 ...	357



Indian Tea Association.

R E P O R T
FOR THE YEAR 1918

AND

*Proceedings of the Thirty-Eighth Annual General Meeting
held on the 13th March 1919.*



INDIAN TEA ASSOCIATION.

PROCEEDINGS, THIRTY-EIGHTH ANNUAL GENERAL MEETING.

Indian Tea Association.

*PROCEEDINGS OF THE THIRTY-EIGHTH ANNUAL
GENERAL MEETING OF MEMBERS OF THE
ASSOCIATION held in the rooms of the Bengal
Chamber of Commerce on Thursday, the
18th March 1919, at 12 noon.*

Present:

MR. A. D. PICKFORD, <i>Chairman,</i>		
" A. PERCY BROWN	...	
" D. S. K. GREIG	...	Messrs. Begg, Dunlop & Co.
" JOHN LESLIE ...	...
" D. A. LAING ...	...
" W. A. DUNCAN	...	" Duncan Brothers & Co.
" R. GRAHAM ...	...
" T. C. CRAWFORD	...	" James Finlay & Co., Ltd.
" W. H. MARR ...	...
" H. W. CARR ...	...
" J. RAMACKERS ...	...	" Balmer, Lawrie & Co.
" W. M. FRASER ...	...
" G. HENDERSON	...	" Shaw, Wallace & Co.
" F. A. McBEAN ...	...
" W. F. REYNOLDS	...	" Maoneill & Co.
" F. E. PHILLIPS ...	...
" R. BAKER ...	...	" Jardine, Skinner & Co.
" H. W. BOYD ...	...
THE HON. SAMUEL BEST	...	" Octavius, Steel & Co.
MR. A. D. GORDON	...	" Williamson, Magor & Co.
" C. W. A. TREVOR	...	
" R. A. G. TOWLER	...	" McLeod & Co.
" F. E. WINMILL	...	" Gillanders Arbuthnet & Co.

MR. J. M. DAVENPORT	... <i>Messrs. Davenport & Co.</i>
„ H. B. WHITBY ...	... „ <i>Kilburn & Co.</i>
„ L. WALKER ...	... „ <i>Walker Goward & Co.</i>
„ W. A. M. WALKER	... „ <i>Barry & Co.</i>
LT-COL. W. M. KENNEDY, C.I.E., I.A.	{ <i>Tea Commissioner for India & Chairman, Assam Labour Board</i>
THE HON. MR. H. MILLER, C.I.E.,	<i>Chairman</i> } <i>Assam Branch, Indian Tea Association.</i>
MR. L. CHURCH }
„ G. J. CATTO ...	... <i>Jhanzie Tea Association, Ltd.</i>
„ A. MOFFAT ...	... <i>Surma Valley Branch.</i>
„ J. HENDERSON ...	... { <i>Chairman, Hailakandi Sub-Committee, Surma Valley Branch.</i>
„ P. W. CRAWFORD	... }
„ R. T. FRASER ...	... <i>Sathgao Tea Estate, Surma Valley Branch.</i>
„ W. K. ALLIES ...	... { <i>Sephinjuri Bheel Tea Co., Ltd., Surma Valley Branch.</i>
„ W. L. TRAVERS, <i>Chairman</i>	... }
„ W. J. GRAY ...	... <i>Dooars Planters Association.</i>
„ M. W. S. PEMBERTON	... <i>Terai & Darjeeling Planters' Associations</i>
„ P. H. CARPENTER	... <i>Acting Chief Scientific Officer, Indian Tea Association.</i>

The notice calling the meeting was taken as read. The Chairman said:—Gentlemen, on behalf of the Indian Tea Association I offer a very hearty welcome to our visitors to-day. One of the great advantages of better communications with the tea districts is the fact that we see more of our planter colleagues and have more opportunities of discussing with them round a table, matters affecting the districts.

This is the last occasion on which we shall have the pleasure of seeing the Hon. Mr. Miller amongst us, and I take this opportunity of placing on record our sense of the obligation under which he has placed the industry by years of heavy work as Chairman of the Assam Branch. He has made the interests of the Assam Valley his own, both in Committee and in the Council Chamber, and his period of office has included the strenuous anxious years of War. We say farewell to him with the hope that after the 36 years he has spent in India he may enjoy many years of health and happiness in the home country.

On this occasion we must give our old friend, Col. Kennedy, a paragraph to himself. Ever since the institution of control, Col. Kennedy has duplicated the appointments of Chairman of the Assam Labour Board and of the Tea Commissioner in India; to his work on the Assam Labour Board successive Chairmen have paid homage. Recently intimation has been received from London that all control over shipments of tea have been removed and, presumably, therefore, the office of the Commissioner will shortly be abolished. Some of us have been privileged to serve on the Tea Commissioner's Advisory Committee, and have been in the closest touch with all the stages of the difficult negotiations which he has had to conduct; he has been, in Calcutta, the pivot on which the whole machinery of tea control has swung. The producers, the shipping companies, and all others concerned with the Tea Industry, have gone to him with their troubles and have learned from experience that when they did so they were certain of a patient hearing and a skilful handling of the particular problem under discussion. On your behalf, therefore, I take it upon myself to offer him very hearty thanks for the services he has rendered to us in making a difficult and complicated situation possible and workable.

I now formally present to you the Report of the General Committee and the accounts of the Association for the past year. With your permission we will take the report and accounts as read.

Even now, gentlemen, it seems hard to realise that the War is over, and that we can once more devise plans for the future of our industry with some prospect of permanence. In March 1915 Mr. Graham, alluding to the War, said—"No one can tell at present what is in front of us." It was well that no one could, for, from whatever point of view regarded, we might well have quailed at the prospect.

You will see from the report that during the past year a number of matters of importance to our industry have been before your Committee, and on one or two of them you will expect some comment.

Taking first Food Control, the subject which has perhaps occupied the attention of your committee more continuously than any other. The President at the last Annual Meeting described the nature of the contract entered into with the Food Controller. It was, as first arranged, a fair contract, for the purchase of a considerable portion of the Indian crop of tea at the pre-war sale average plus 3d to meet part of the increased cost of production. The essence of the contract, seeing that wages and most other items of expenditure have to be met in India, was payment in rupees against shipping documents. Exchange went against the Food Controller and the subsequent history of the contract is a record

especially discreditable to his department, whether regarded from the point of view of judgment, appreciation of the situation or fair dealing. And this I say with due regard to the difficulties which the strain of a time of war imposed on the officials concerned. The system is simple. First you multiply the number of departments handling a contract, you must have a Director of the particular stuff it is necessary to buy, you must have a head of the Finance Department, a head of the Accounts Department, and a legal adviser. When these are provided, it is only necessary to imbue them sufficiently with—

“The good old rule, the simple plan,
“That they should take who have the power,
“And they should keep who can.”

and a coach and four can be driven through any contract by the simple method of permitting the Finance man to repudiate what is arranged by the Director, the accounts officer to refuse to pass the bills, the legal adviser to produce fresh interpretations of the clauses of the deed, and the department as a whole to negative the discretion of its Indian representative, after that discretion has been given in set terms.

We sometimes hear an attempt made partially to excuse the department on the ground that the contract assisted the industry out of a dangerously unsatisfactory situation as regards stocks. So far as the producer is concerned, there is nothing in the argument. The tea had to be got; there was no altruism in the Food Controller's purchases. What saved us was the provision of freight and this could have been supplied as well without, as with, the assistance of the Food Controller, and indeed we pressed for this before any question of Food Control arose, and Government were warned of the situation which would unquestionably be created by the failure to import so essential a foodstuff as tea.

We have come without disaster through a time of crisis which has wrecked many industries, and for this we are thankful, but this is no good reason for glossing over the Food Controller's method of dealing with contracts. It is in the public interest that Government departments should not be permitted, without criticism, to depart from standards of fair dealing, and especially in the case of Governments or Departments possessing autocratic powers.

With the attempt by the Government of India to impose income tax on what we claim to be agriculture, you are already familiar. We hold strong views on the matter, but our immediate concern is to secure a legal decision on the clause in the Act defining agricultural income, and it is hoped that this decision will be obtained by an amicable arrangement with Government. The question must for the present be regarded as sub-judice and, beyond remarking that the problem is not legal only, I will not say more about it.

Government is also trying to assess the estimated income of rent-free quarters to income tax. This issue will be decided by the Courts and it would be improper to say more upon the subject now. Generally, however, one has a feeling that Governments are now-a-days forgetting that the happiness and contentment of the public at large are the only important matters to which their efforts should be directed, and while taxes are obviously needed, it is a serious matter when an impression arises that Government uses its power, whether in this or any other direction, oppressively.

Labour troubles are perennial with our industry. For various reasons arising out of war conditions the supply of labour for tea gardens has been restricted, and the ravages of influenza have still further depleted our labour force. The shortage so caused is likely to be made up now, mainly as the result of scarcity in the recruiting districts, but the resources of all connected with this important branch of the industry's work are required to deal with serious outbreaks of influenza and cholera. No effort is being spared to prevent sickness and suffering, and inoculation, segregation, the erection of temporary hospitals, and the like, are among the measures taken.

These difficulties have raised something more definite than doubt in our minds whether the Health departments in the different provinces are in any way adequate to modern needs. We have a feeling that if at ordinary times there existed efficient organised measures for the prevention of disease, such crises as those through which we are passing would not have occurred. In the case of the Tea Industry, moreover, close co-operation between the sanitary officials of different provinces is, especially in time of epidemics, a matter of the utmost importance. As an instance of inadequacy one may mention the embarkation officer (really a sanitary officer) at Goalundo who is subordinate to the Superintendent of Emigration in Calcutta. The last named has practically nothing to do with emigration to Assam but in any case he is forbidden to make any tour of inspection of his own subordinate at Goalundo.

The problem of preventing enticement is always more or less to the fore and during the past year has exercised the minds of planters more than usual. The opinion was expressed that enticement was on the increase and a Conference was, therefore, held in Calcutta in the month of August, which was attended by a number of planters from various districts. The matter was fully discussed, and it was decided to place the matter before the Assam Labour Board for consideration. The Board, through the local branches in the two valleys, have addressed a number of questions on this subject to planters, and it is possible, but perhaps not very probable, that measures may be devised to minimise the trouble. It is an extraordinary thing that the suicidal nature of the practice

of enticement is not recognised, for no one can possibly be a gainer in the long run.

It is hoped that during this year the long contemplated conversion of the Tea Districts Labour Supply Association into an organisation belonging to the Tea Industry will be effected. It is true that the machinery of the Association has for many years been impartially at the disposal of all estates, but it is desirable to regularise this, and the firms to whom the Association belongs have agreed to make it over to a new organisation in the management of which all concerned shall have a voice.

In the new institution it is hoped to make proper provision for Dooars recruiting, a matter at present exercising the minds of our friends in that district.

With regard to the labour problem generally, there is a matter which it is very necessary to bear in mind. The industry has suffered very severely from the vexatious restrictions imposed by the Inland Emigration Act of 1902; but in my opinion the position to-day, mainly as the result of the institution of the Assam Labour Board, is vastly different. The confidence of villagers in the recruiting districts has been largely restored, the sympathy of District officials with the work of recruitment has, to a great extent, been won, and it is not too much to say that the provisions of the Act, as now in force, are a bulwark against the re-introduction of those abuses to which our troubles in the past must be ascribed, and compared with which the restrictions and formalities to be observed are of very little account. It behoves us to ponder well before we advocate the removal of an Act which now restricts the operations, not of the tea industry, but of the iniquitous *arkutti*.

Negotiations are now proceeding with the Liners Conference in connection with a new agreement for the shipment of tea. The war has shown in shipping as in other matters, that the potentialities of organisation and co-operation have by no means been exhausted. It is matter for consideration whether the system of rationing, rendered necessary by the shortage of freight, is not equally suited to the routine of peace.

It will be seen from the report that after considerable but unavoidable delay, the bequest of the late Mr. William Jackson has become available and the trust will be administered by representative committees. You will recall that Mr. Jackson was mindful of the fact that the tea industry had contributed materially to his income, and with a fine instinct he provided that part of his estate should be devoted to the assistance of planters and their families in times of sickness or in loss of employment resulting from ill health.

The question of the prevention and cure of hookworm disease has been much to the fore during the past year, and it is hoped that effective measures are about to be taken to cope with a disease which saps the health and destroys the happiness of enormous numbers of persons in this country. The work will be partly done in the School of Tropical Medicine, and partly by the various Health Departments, and it is to be hoped that the vital importance of the subject will prevent any risk of overlapping, and friction. We have a right to ask for cordial co-operation between those concerned, for companies and gardens have guaranteed a certain sum for research work in the School of Tropical Medicine, and the industry will be asked to pay part of the expense of local preventive, and ameliorative work, by Health Departments.

The work of the Scientific Department has naturally been restricted by the War. Research work could not be regarded as essential, and, out of a staff of five, two were permitted to offer their services to the Military Authorities, and of the remaining three the Chief Scientific Officer, Dr. Hope, as the result of a serious illness had to go home. To the scientific staff, the period that is past has necessarily been unsatisfactory, and must have seemed to them in some measure profitless, but we can congratulate ourselves on the fact that it has been possible to keep the organisation together at all. The result is that the extension of the department to bring it into closer touch with the different districts can receive, and no doubt will receive, immediate consideration.

The measures which are to replace the Indian Defence Force Act are now under consideration. It is generally agreed that, in the interests of a fair distribution of burden, the principle of compulsion must be accepted in the future as during the last few years. We earnestly hope, however, that Government will not attempt the impossible. No man can be engaged in commerce, or agriculture, and at the same time be a fully trained soldier; and the last type of man wanted in the period of highly competitive reconstruction now before us, is the Jack-of-all-trades and master of none. In the maintenance of law and order, under exceptional circumstances, the planter and the business man will assist, but they will not consent to provide fully trained garrisons and so save Government the responsibility and expense of providing adequately against emergencies. We are willing to be trained for local emergency, and, for wholesale mobilisation as the result of war, that training will, as we know from our experience of the Volunteer Force, enable further instruction to be intensively applied. More than this, Government must not ask if we are to take our due share in the strenuous work of the next few years. Above all things, we decline to be the playthings of hill top departmental underlings, and military training and the regulations necessary thereto, must be in the hands of local people who understand, or can be made to understand, the special conditions of particular communities. Poona is perhaps forgiven, but certainly not forgotten.

As the result of War conditions, and the dislocation thereby caused in the arrival of teas from the Gardens, and in the stocks of teas in Calcutta for sale, it was found advisable to introduce a system of regulation of the quantities to be offered for sale each week. Obviously an essential part of this arrangement, was an agreement on the part of all, both in London and in Calcutta, to refrain from effecting private sales. The arrangement has worked excellently for some two years and, although London as well as Calcutta controlled Concerns have benefitted very materially from this co-operative arrangement, quite recently London intimated that, as the result of a misunderstanding, certain Concerns had sold balances of crops privately in London for delivery in Calcutta. The so-called misunderstanding would appear to be that those who effected sales in this manner thought that the fact that the sales were made in London placed them outside the scope of the agreement. We, in Calcutta, feel it to be due to ourselves to make it clear that we can see no adequate reason for the misunderstanding and we must disclaim all responsibility. It may be hoped, however, that the statistical position will prevent untoward results following from the action taken.

I feel I cannot omit an allusion to the question of the re-constitution of the Association. This matter has not been before the Committee during the last year, but it is bound to come up again, and when that occurs, one must hope that there will not again be the misunderstanding which not only cut short the last attempt at reform, but caused much ill-feeling, both in the districts and in Calcutta. In March two years ago the Chairman made the following remarks on this subject:—

"The necessity for a closer working arrangement between this "Association and the affiliated Branches is now greater "than ever. I do not wish to appear pessimistic, but I "am afraid we have considerable difficulties to overcome "in the near future, and had the Association been "re-constituted so that the various Branches were "represented on the General Committee, we should have "been in a much stronger and better position to consider "and meet emergencies than as at present when we "have to rely so much on correspondence."

Gentlemen, these words were prophetic; throughout the whole period of the War the urgent need has been felt continually for the removal of many anomalies now existing as the result of a conglomeration of bodies working under various constitutions and standing in different relationships to each other and to Calcutta.

As an Industry we are not wise if we allow personal prejudice, or undefined fears, to induce us to refrain from facing this admittedly difficult problem. The various organisations connected

with the war have, in all countries, taught the lesson that the highest efficiency can only be secured by a much more highly organised co-operation than we have hitherto conceived possible, and that individual and, if you wish, selfish interests are best served by making industrial efforts collective and not individual. We would ask our planter friends to believe that, if the Committee take this matter up again, they need have no fear that due weight will not be given to their views and to their interests.

Once again, we desire to express our thanks to Mr. Haywood, Mr. Cunnison and Mr. Daniel for the efficient way in which the work of the Association has been carried out. The strain on the secretarial staff of the Chamber has been very great, and we desire to testify to the fact that by unremitting industry on their part the section of their duties with which we are concerned has not suffered in respect of accuracy and care. I cannot, however, allow this opportunity to pass without reminding the Committee of the Chamber that, in the opinion of the Committee of this Association, the Chamber's office has long been seriously under-staffed, and to express the hope that, now that the war is over, this question will engage their early attention. (*Applause.*)

LIEUT.-COL. W. M. KENNEDY, C.I.E., I.A., Chairman of the Assam Labour Board, and Tea Commissioner for India, said :— Mr. Chairman and gentlemen, I must thank you Mr. Chairman, for the very kind remarks which, out of the fulness of your heart, you have made about myself, and you, gentlemen, for the very kind way in which you have received the Chairman's remarks. They are altogether too flattering. As regards my work as Chairman of the Assam Labour Board you must remember that I am supported by a very capable Board, and not only so, but the Board has throughout had the full support not only of the Indian Tea Association, and its Branches, but also of the Calcutta Agency Houses and of individual planters in Assam. As regards my work as Tea Commissioner I can assure you that the office of Tea Commissioner has been more or less in commission, and that the credit is by no means due to me alone. My Advisory Committee, which is formed of representatives of this Association, the Liners Conference, the Inland Steamship Companies, and the Calcutta Port Trust, shared with me the arrangements as regards the Food Controller's scheme. I, of course, was fortunate enough to be the only one among them to draw a special allowance for the work. Personally I have now had experience of the tea industry, of tea planters, and latterly of tea agency houses, for the past 25 years, and I can assure you that it is a great pleasure to me personally if I have been able to do anything to assist you in my capacity either as Chairman of the Assam Labour Board, or Tea Commissioner. So far as the Tea Commissioner's business is concerned I think we are nearly at the end of it. I think the S.S. *Clan Chattan* will carry all the balance of the tea to be shipped from Chittagong, at least I hope so. In Calcutta we have still about 75,000 chests, I think, to come from the tea districts. I hope that the whole of this, or at least the great bulk of it, will have

arrived by the end of this month. It will be a great thing, of course, if we can clear off the balance of the Food Controller's teas, as quickly as possible, in order that space may be provided for the private teas. As regards the exchange question, to which your Chairman has referred, it is of course a difficult question. I do not know really whether people at home have understood it quite clearly, especially the local conditions here. In any case, as you know, the Food Controller has agreed to accept responsibility for the loss in exchange on April shipments, and to some extent the position is not quite clear. He has apparently gone somewhat further than that, because he has enquired as regards certain firms who drew compensating bills for loss in exchange for February and March shipments, as to the cause of the delay in drawing for these shipments. And it may be that it is his intention also to accept responsibility for February and March shipments provided there has been no undue delay in preparing invoices of costs. As I say, the position is not quite clear to us out here as to what the final decision will be.

As regards labour questions the outstanding feature of the year has been the extraordinary emigration during the year which is due to widespread scarcity. In September last when it was clear that there had been a partial failure of the rains, we anticipated a large emigration; but the actual fact has far exceeded our expectations. I do not know what the figures of emigration were in the 90's but I doubt if there has been such a large emigration in the last 10 years to Assam as there will be this year. And this is the more surprising because the population of the recruiting districts has been very largely depleted owing to the epidemic of influenza. Of course it is an ill wind that blows nobody good, and I am glad that the tea industry has been able to profit by this scarcity. The emigration is conferring a benefit not only upon the tea industry and upon the province of Assam, but in itself is also a measure of famine relief in the recruiting districts, and I am glad to say that this has been recognised by many of the District Officers. There is no doubt but that if it had not been for emigration to Assam, and also to other places, a very much larger measure of famine relief would have been necessary than has had to be undertaken. And also as regards emigration to Assam in a famine year it has this great advantage over emigration to any other places in that we are prepared to take the women and children as well as the labouring adults. Many industries, of course, do not employ women and children, and the consequence is that they are left behind while the men go forth to earn wages. In one of the recruiting districts, I was informed lately by the District Magistrate that there had been some trouble because the men had gone off and left their women behind. I think that that was probably because they had emigrated elsewhere than to Assam, because I can say from personal experience that the great bulk of the emigrants going to Assam consist of women and children.

I hope that every tea planter is now doing his best to send down ~~men~~ to the recruiting districts. After this year it is inevitable

that there should be a very large slump in recruiting, not only on account of the large emigration but also on account of the depletion of the population owing to influenza. It is unlikely, therefore, that in the next two or three years, we can look for any large number of coolies from the recruiting districts. The probability is that recruitment will be below the average. I suppose that most gardens have taken advantage of this exceptional year.

There is one matter that I would like to mention, and that is the employment of garden sirdars in districts other than those to which they themselves belong. As you know there has been an impression in some quarters that good results could be obtained from this. We of the Assam Labour Board, never felt very sanguine of the success of the employment of a garden sirdar outside his own district. But we went so far as to say that it might have good results in the case of a sirdar of a neighbouring district being employed in an adjacent district to recruit people who were more or less akin to him or even a sirdar who had no connections with the district, being employed in a district in which people were suffering very much from famine, and were indifferent to the person by whom they were recruited. Experience at Palamau has certainly proved the ill-success of the non-district sirdar. When I inspected Palamau a few weeks ago I found that 300 sirdars from other districts had been sent down there. They had been provided by the Deputy Commissioner with chits to the thanas containing orders to the thana officers and to all concerned to assist them in getting coolies. In only three cases were they successful. All the others were unsuccessful. I interviewed two of them myself, quite decent men, and they said it was no good because people did not know them. I am afraid therefore that there has been some disappointment in Assam owing to the ill-success of these sirdars.

As your Chairman has remarked, we have had, owing to the large numbers coming forward, and to the epidemic of influenza to start with, and now of cholera, and to a smaller extent of small-pox, we have had a great deal of trouble with transportation. The trouble first started at Goalundo with influenza. The charitable hospital there is what I might describe as an ordinary mofussil charitable dispensary which will be familiar to tea planters in Assam. It was not equipped to deal with a large influx of patients and moreover, the staff was inadequate. I went down there myself and I advanced—I suppose it will in the end mean giving—money from the Board to put up extra accommodation. Later on, cholera broke out. The extra accommodation was insufficient, and the sanitary state of the hospital was very unsatisfactory. With the help of the inland steamer companies we obtained the use of two flats, put up extra buildings, and with the kind assistance of the Surgeon General with the Government of Bengal, and also of the Collector of Faridpore, we got extra medical officers and other staff, and as a result conditions there are now quite satisfactory, in so far as they can be satisfactory under temporary arrangements. I think what

is required there is a Government emigration hospital, preferably a hospital flat which can be moved about as the ghâts change. As it is, the Goalundo ghât, I think, always changes twice a year. There is the cold weather ghât, and the rains ghât. This means erecting a lot of temporary buildings, and I think it would be better and cheaper in the long run that a permanent erection should be built there and a well equipped hospital with quarters for the staff provided. I am glad to say the Surgeon-General with the Government of Bengal has authorised the Superintendent of Emigration to approach the Government of Bengal on the subject, and the Superintendent of Emigration has addressed the Assam Labour Board enquiring whether we are prepared to pay the cost of the hospital. That is a matter which will be discussed at our meeting to-morrow. As a matter of fact, I think, in incurring expenditure of this kind, the Board is to a certain extent going beyond its book, because the Board is a supervising authority and not an executive one. I think also that as regards hospital accommodation, it is a matter in which the Assam Administration might well either pay the whole cost or assist us very materially in doing so. As you are aware, in Assam, the extension of cultivation is to a large extent due to emigration for the tea industry. The Assam Administration does not take, and as a matter of fact is precluded from taking, direct steps to import cultivators, as if it did so it would really be in competition with the tea industry. I think therefore that we have a fair claim on that administration for assistance at least in this matter. On the Railway transit routes from Naihati to Amingaon, the Eastern Bengal Railway have very kindly undertaken the hospital arrangements and have been most obliging in providing everything that we have asked for. The Assam-Bengal Railway has as hitherto undertaken the arrangements on that Railway.

Your Chairman mentioned the re-organisation of the Tea Districts Labour Supply Association. I am very glad indeed to learn that this is about to be completed. I do not mean to say that the Tea Districts Labour Supply Association has not done the tea industry extremely well, for it has done so. But I think that if the whole tea industry is associated with the Association, its status and authority will be very greatly increased. As it is now, there is a tendency, not only in the recruiting districts, but, even, I am afraid in Assam, to look upon the Tea Districts Labour Supply Association as a body outside the Indian Tea Association, and more or less a private body; and I think that it will be greatly strengthened by being enlarged and being made representative of all the tea interests both in Assam and in Calcutta. There is always a difficulty for the Association, when they require money, in raising fees. In some quarters there seems to be an erroneous impression that the Association was a profit earning concern. There is no doubt, I think, as a result of the present year's experience of these epidemics that more expenditure is necessary both at local agencies and at transport agencies in the recruiting districts and along the lines of communication. It is easier for an Association representing

the tea industry as a whole to raise money for this, than it is for an Association consisting of a few firms to do so. As regards transport, as you know, it is conducted by three firms, and I am bound to say that it is my personal experience they have been conducting it very well, all considered, and they have provided as well as one can expect them to do, for the great rush of coolies which they have had to encounter this year. There has been, I know, a proposition that the tea industry should take over the business of transporting the coolies to Assam. Personally I think that is the logical thing for the industry to do. Co-operation, after all, is in the air now a days, gentlemen, and there is no reason why the tea industry should sit outside of it. Co-operation in recruiting, and in transport, is what I think should be aimed at. At present, of course, transport agents and forwarding agents are rather uncertain of the future. They do not know whether they will be taken over or whether they will remain. It is, therefore, difficult for them to lay out funds. They feel, and quite rightly, with a view to the interests of their shareholders, that they are not prepared to lay out large funds in permanent additions to their rest houses. We cannot expect it from them, and I think, therefore, that it would be wise to come to a decision in this matter soon, when the re-organisation of the Tea Districts Labour Supply Association has been completed.

You will be glad to hear that there is some prospect of the troublesome matter of the Madras Agency Tracts being now brought to a conclusion. The Board have again taken up the matter, and I am in hopes that our representations will be accepted.

There is only one other matter which I should like to say, especially to the tea planters present, and that is as regards the arrival of these new coolies in Assam. Complaints have reached me that they have spread cholera and influenza on tea gardens. I hope that this has not been so to any very great extent. I would like to impress upon all tea garden managers, as strongly as I can, the necessity of segregating these people very carefully for at least 10 days. I know that segregation arrangements are usual on most gardens, on all well-managed gardens at any rate, but a well known tea planter from the Surma Valley came to see me yesterday and he told me that although he had segregated his new coolies he found that their relatives living on the garden and who were supposed to be separate from them, actually got infected with cholera. Well, of course it is obvious that segregation had not been effected. It is not possible for new coolies to infect a garden if they have been carefully segregated.

Before sitting down I would like to thank you again, Mr. Pickford, for your kind remarks about myself, and also the General Committee for their kind invitation to me to attend this meeting. (*Applause*).

MR. P. H. CARPENTER, Acting Chief Scientific Officer, M.A.:—
 Mr. Chairman, and Gentlemen,—You have already received the report of the Scientific Committee and many of you, perhaps, have read Mr. Andrew's speech at the Annual General Meeting of the Assam Tea Association. Owing to my very recent release from military duties I do not feel in a position to review the work of the Scientific Department beyond what you already know. It would be only waste of time for me to say over again what your Committee has already told you in their report. I have, as you are aware, been absent from the department except for very short periods of leave each year, for nearly four years, and I have been struck with one or two things upon my return. Doubtless owing to your knowledge that the staff of the department was short handed, you have not made much use of the Scientific Officers, by which I mean enquiries have not been sent to them to any extent during the past year. The total number of enquiries last year amounted to just over 300, whereas five years ago, during 1914, 600 enquiries were received by Tocklai alone, excluding those received by the office at the Indian Museum. I do not refer to requests for schemes of manuring, etc., the asking for which I understand the Scientific Committee have discouraged, but I refer more particularly to general enquiries. "Those that are whole need no physician" but the majority of the tea gardens are not in this condition, and will certainly benefit by as much scientific advice as they can get. Not by a very long way do we know everything about tea, in fact, far more remains to be discovered than has been up-to-date. This is so with all science. But although we may not be able to explain and answer fully all enquiries, yet we shall certainly be able to tell you something of benefit. I can hear you say what about mosquito blight? We cannot tell you how to eradicate mosquito blight on areas that are badly affected, but we can tell you, and have told you, how to deal with areas slightly affected where the blight can be controlled. This was told you sometime ago and I come back after a prolonged absence and am told that mosquito blight has spread.

I ask what is being done on gardens that are still but slightly affected, and am told that very little is being done.

Gentlemen, this should not be. At the present time it is of urgent importance that the pest be prevented from spreading and at the least sign of it on a garden those responsible for that garden should take elaborate steps to keep control. It is useless just to wait until the attack becomes serious. The recommendations and suggestions that we do make are sometimes put aside as impossible and I have been told that such cannot be done because of local conditions. Elsewhere perhaps it might be a success. Every new innovation will be difficult and will often tend to upset local arrangements, but if anything is to be done, the local conditions must be altered to fit the circumstances. The successful enterprise is always ~~one~~, which can adapt itself as circumstances demand. I want to call your attention to a scheme outlined by Mr. Tunstall in an address to

Darjeeling Planters, and published in our Quarterly Journal, Part IV, 1916. It is a scheme for spraying to control pests and blights and its success depends upon organization.

This scheme deserves your very careful consideration and it should be given a trial. I may add that it has proved a success in parts of India other than the North East Indian Tea District.

I would also invite your interest in another direction. We occasionally learn that a certain number of the Quarterly Journal has been particularly appreciated, but scarcely anyone thinks of writing to us and telling us exactly what was of interest. Now it would help very much if men would express to us their criticism, or even inform us on what subject articles would be appreciated. Do not think I am finding fault, I am desirous only of stimulating you to a more active interest in scientific methods for improving tea culture, and with a desire that you shall endeavour to make more use than heretofore of scientific information that is already available and about which you already know.

During the past year the work of the Department has been handicapped by two of its officers being away on military service, but in addition you have lost through illness the services of Dr. Hope. I sincerely trust that before the next Annual General Meeting we may have him back again at his post, physically fit and full of the energy that has always characterised him. (*Applause.*)

The CHAIRMAN then invited remarks from other members present and as none were forthcoming he moved the following resolution :—

"Resolved that the proceedings of the General Committee during the past year be confirmed, the Report adopted, and the accounts, as audited, be passed as correct."

MR. R. BAKER seconded the resolution which, on being put to the meeting, was carried unanimously.

In moving the second resolution MR. A. D. GORDON said :— Gentlemen, as you are aware, the principal item of expenditure of the Association is the maintenance of the Scientific Department. I think you will all agree that this outlay is money well spent. We trust that Dr. Hope will shortly be back again in India, and on his return, as far as research work is concerned, the present staff of the Scientific Department will be complete. The increase in the membership subscription from 4 annas to 5 annas per acre is required to cover expenditure for which we have budgetted next year. The retiring Committee thought it advisable to take power to convene a further meeting to authorise a further increase should this be found necessary. We do not, however, anticipate that a further

increase will be necessary. With these few remarks I now have pleasure in moving the second resolution as follows :—

Resolved that the rate of subscription for the current year from each garden belonging to the Association be fixed at five annas per acre under tea cultivation : Resolved also that should the General Committee find the amount so realised insufficient for the requirements of the Association, they shall have power to convene an Extraordinary General Meeting of the Association at any time during the year for the purpose of submitting a resolution to the effect that the subscription shall be increased to the extent of a further sum of one anna per acre.

MR. H. B. WHITBY seconded the resolution which, on being put to the meeting, was carried unanimously.

MR. H. W. CARR then moved the following resolution :—

Resolved that each of the following firms be requested to nominate a representative to serve on the Darjeeling and Dooars Sub-Committee during the current year, namely :—

Messrs. W. S. Cresswell & Co.,
" Davenport & Co.,
" Duncan Brothers & Co.,
" James Finlay & Co., Ltd.,
" Gilianders, Arbuthnot & Co.,
" J. Mackilligan & Co.,
" McLeod & Co.,
" Octavius, Steel & Co.,
" Williamson, Magor & Co.

MR. W. M. FRASER seconded the resolution which, on being put to the meeting, was carried unanimously.

In rising to propose the fourth resolution the HON'BLE SAMUEL BEST said :—I have pleasure in moving the fourth resolution as follows :—

Resolved that the thanks of the Association be conveyed to the Members of the Assam and Surma Valley Branches, and to the Members of the local Associations, for their co-operation in promoting the objects of the Association.

The past year has been a time full of anxiety, and many important matters have had to be settled requiring the closest consideration, more especially matters in connection with (1) the reform bill, (2) the Income-tax Act, (3) the Indian Defence Force, (4) new labour rules for the two Valleys, (5) several revised rules and regulations for land tenures, and many other subjects. To bring these matters to a successful conclusion it is essential that complete understanding should exist between the General Committee of the Branches and allied Associations. I am sure my fellow Committee men will all agree with me when I say that the advice and assistance we have received on all matters has been most helpful, and that the work we have got through, would never have been accomplished without the cordial support of the Branches and allied Associations. We may have had differences of opinion at times, but a meeting

like the present goes a long way towards clearing up misunderstandings and to promote a continuance of good feeling in the future. (*Applause*).

MR. W. A. DUNCAN seconded the resolution which, on being put to the meeting, was accepted with acclamation and carried.

The HON'BLE MR. MILLER said :—Mr. Pickford and Gentlemen, on behalf of the Assam Branch, Indian Tea Association, I should like to take this opportunity of thanking you very heartily for the very kind way in which you have carried this resolution which the Hon'ble Mr. Best proposed. On behalf of myself I should also like to thank you, Mr. Pickford, for your remarks and you, gentlemen here present for the way in which the Chairman's remarks were received, for I appreciate your kindness and the manner in which these remarks were received. I am leaving India in the course of a month or two, my time for going home having arrived, and I take this opportunity to thank you again and to say that from my point of view, the Assam Branch, and the Indian Tea Association, Calcutta, for the past few years while I have been Chairman of the former, have worked most amicably together, and I think we are both impressed with the fact that we are working for the benefit of the tea industry. As long as we keep that in view I see no reason why we should not continue to be the best of friends for ever and ever. I again thank you Mr. President and Gentlemen for your kindness.

The CHAIRMAN then reported the result of the election for the General Committee of the Association for the year 1919, as follows :—

MESSRS. DUNCAN BROTHERS & Co.
" BALMER, LAWRIE & Co.
" JAS. FINLAY & Co., Ld.
" WILLIAMSON, MAGOR & Co.
" JARDINE, SKINNER & Co.
" OCTAVIUS, STEEL & Co.
" BEGG, DUNLOP & Co.
" MACNEILL & Co.
" SHAW, WALLACE & Co.

The HON'BLE MR. MILLER then proposed a hearty vote of thanks be given to the Chairman, the Vice-Chairman and members of the outgoing Committee for their work during the past year. He thought everyone would agree that the industry was fortunate in having such a Committee, with Mr. Pickford as Chairman. (*Applause*.)

The CHAIRMAN replied briefly and the meeting thereafter terminated.

D. K. CUNNISON,
Acting Secretary.

A. D. PICKFORD,
Chairman.

REPORT
INDIAN TEA ASSOCIATION.

Indian Tea Association.

Report of the General Committee for the year ended 31st December 1918

The General Committee have the pleasure to submit to members their report on the proceedings of the Association during the past year, with a statement of accounts.

At the last annual meeting of the Association, held on 6th March 1918, the General Committee for the year were elected. At their first meeting they appointed MR. A. D. PICKFORD of Messrs. Begg Dunlop & Co., as Chairman with MR. R. GRAHAM, of Messrs. James Finlay & Co., Ltd., as Vice-Chairman. The other members of the Committee were :—

MR. A. D. GORDON	... Messrs. Williamson, Magor & Co.
THE HON. S. J. BEST	... " Octavius Steel & Co.
MR. W. M. FRASER	... " Shaw, Wallace & Co.
" J. A. C. MUNRO	... " Duncan Brothers & Co.
" F. E. PHILLIPS	... " Jardine, Skinner & Co.
" W. F. REYNOLDS	... " Macneill & Co.
" O. E. WILLIAMSON	... " Balmer, Lawrie & Co.

Since the death of Mr. Williamson in July Mr. H. W. CARR has represented Messrs. Balmer, Lawrie & Co. Mr. Munro tendered his resignation in December on leaving for home and MR. W. A. DUNCAN took his place. The other members of the Committee served throughout the year.

Scientific Department Sub-Committee.—Mr. Pickford was appointed Chairman of the Sub-Committee, with Messrs. Graham, Munro and Gordon as members. Mr. Duncan took Mr. Munro's place in December.

Branches and Local Associations.—The Committee were in frequent communication throughout the year with the undermentioned Branches and Associations, *viz.* :—

Assam Branch, Indian Tea Association	... The Hon. Mr. H. Miller, C.I.E., <i>Chairman.</i>
Surma Valley Branch, Indian Tea Association	... The Hon. Mr. W. Mason, C.I.E., <i>Chairman.</i>
Darjeeling Planters' Association	... Mr. G. K. Clark, <i>Chairman.</i>
Dooms Planters' Association	... Mr. W. L. Travers, O.B.E. <i>Chairman.</i>

Terai Planters' Association	... Mr. E. M. Woodcock,
	<i>Honorary Secretary.</i>
United Planters' Association of Southern India	... Mr. Fletcher Norton, <i>Secretary.</i>
Dehra Dun Planters' Association ...	Mr. J. Stansfield, <i>Honorary Secretary.</i>
Kangra Tea Association	... Mr. T. J. Greensill, <i>Honorary Secretary.</i>

Indian Tea Association (London).—The Committee have also been in continuous correspondence with the Indian Tea Association (London). The Chairman of that Association is Mr. G. Kingsley, and the Vice-Chairman Major Norman McLeod. The Acting Secretary is Mr. A. F. Bruce.

Indian Tea Cess Committee.—The present representatives of the Association on the Tea Cess Committee are:—Mr. H. W. Carr, Mr. W. A. Duncan, Mr. W. M. Fraser, Mr. R. Graham, Mr. A. D. Gordon, Mr. W. O. Grazebrook, and Mr. T. D. Wood. There were three changes during the year. In February Mr. Fraser succeeded Mr. G. Henderson; in May Mr. Grazebrook succeeded the Hon'ble Sir Hugh Bray; and in August Mr. Carr was appointed to fill the vacancy caused by the death of Mr. O. E. Williamson.

Assam Labour Board.—The period of three years for which the members of the Board were elected expired on the 30th April 1918 and the Association were called on to elect eight members to represent the Association and the Indian Tea Association (London) for the ensuing three years. The following gentlemen were elected: Messrs. H. W. Carr, A. D. Gordon, R. Graham, W. O. Grazebrook, John Leslie, The Hon. Mr. J. Mackenzie, Mr. A. D. Pickford and Mr. G. L. Sidey.

The Indian Constitutional Reforms.—The Committee were in some doubt as to how far the Reforms Scheme, as contained in the Report of the Secretary of State and the Viceroy, was likely to affect the tea industry. So far as its probable effect on the European community as such was concerned the Committee did not think it necessary for them to offer any expression of opinion, as this aspect of the matter was thoroughly examined by the Bengal Chamber of Commerce and the European Association. But obviously it was of importance to consider as far as possible the bearing of the scheme on the interests of the industry; and here the Committee found themselves in the difficulty that there appeared to be very little to go on. So far as Bengal is concerned, the intention, however, is that the Darjeeling district should not come within the scope of the Reforms Scheme: it will, that is to say, be excluded and will be administered directly by the Governor of Bengal. The Committee understand that there is a possibility of the Doobars also being excluded, but as far as they know this question has not yet been decided. It was not easy to estimate the

possible effect of the introduction of the system of provincial government contemplated in the Report on a province like Assam; the Committee could not but feel that the province is not ripe for any such fundamental change in the form of government as will be brought about by conferring on it a Governor and Council, and the other complicated and cumbersome administrative machinery provided for in the Report. Nor was it easy to offer constructive suggestions on the question of the representation of tea interests on the reformed Provincial Council, without information as to how other interests would be represented, or as to what might be decided on as the full number of the Council. In the circumstances, the Committee did not submit any representation to Government on the Report itself. But they thought it desirable that evidence should be offered, on behalf of the Association, before the Reforms Franchise Committee, the Committee whose task it is, after taking evidence in different parts of India, to submit schemes for the formation of the new electorates; and the Chairman accordingly appeared before them for this purpose. He then had an opportunity of expressing the Committee's views on the question of the necessity of tea interests being fully represented on the Provincial Councils, and he further urged that the tea industry of Northern India should be represented on the Legislative Assembly as well. The Assam and Surma Valley Branches, and the Dooars Planters Association, were also represented before the Franchise Committee, when their views were explained. Representatives of the two Branches also submitted evidence to the Subjects Committee. Information must now be awaited as to the nature of the recommendations made by the Franchise and the Subjects Committees.

The Food Controller's Scheme.—The report for last year explained the course of the negotiations, in their earlier stages, in connection with the scheme under which the Food Controller at home arranged to take from Indian and Ceylon producers 40% of their crop for the 1917 season. The scheme provided that all shipments from 1st November 1917 to the United Kingdom should be taken over by the Food Controller, and it was open to concerns to tender to him up to 40% of their total production for the season. The contract price was arranged as an f.o.b. one at port of shipment, and it was determined, with reference to each individual concern, on the average rate obtained for its teas in the years 1911, 1912 and 1913, with an additional allowance for increased cost of production. This conditional allowance was provisionally fixed at $\frac{1}{2}d$ per lb, but it was subject to an increase to $\frac{3}{4}d$ if the industry were able to prove to the Food Controller's satisfaction that the average increased cost of production, for Northern India generally, amounted to $\frac{1}{2}d$ or more. At the time of submission of last year's report it had not been definitely determined what the amount of this allowance should be, but after much discussion and negotiation it was finally fixed at $\frac{1}{2}d$. Towards the close of the season, the Food Controller intimated that he was prepared to take a further quantity beyond the 40% originally arranged, and producers had the option of tendering such excess quantities as they might desire to dispose of.

Early in the year negotiations were begun with regard to a contract for the 1918 crop similar to that entered into for the 40% of the 1917 production. These negotiations were of course principally conducted in London between the Food Controller's Department and the London Association, in conjunction with the Ceylon Association on behalf of Ceylon producers; but many points fell to be considered in Calcutta, and the Committee were throughout in close touch on the matter with Lt.-Col. W. M. Kennedy, C.I.E., I.A., Tea Commissioner for India. At one time it appeared likely that the industry would be able to establish a case for better terms than those obtained in respect of the 1917 contract, but after going very carefully into the question it seemed expedient to recommend acceptance of the same terms; for exhaustive and detailed examination of individual figures would have been necessary to prove the case for higher terms, and it did not seem that the results obtained would justify the protracted investigations that would be entailed. But although the terms of the 1918 contract were practically the same as those for 1917, the quantity of the crop taken differed. As stated above, the 1917 contract related in the first place to 40% of the crop. In the case of the 1918 crop, the amount taken by the Food Controller, including the quantity required for the War Office, was 66% of each garden's production.

It has been decided that, with the completion of the shipment of the 1918 contract, control will be removed and that trade will be allowed to resume its normal course, so that there is no question of a contract with the Food Controller for any portion of the 1919 crop. At the time when control was instituted there was a serious shortage of shipping, and stocks of tea at home were reduced to an unsafe level. Tonnage has been, and is now, more plentiful, and the stocks held by the Food Controller are such as to give an ample margin of safety—indeed, he has recently allowed the auction of limited quantities at home for export abroad.

The Committee do not think it is necessary for them to mention in detail the many matters in connection with the Food Controller's scheme which have been under consideration during 1918. For a considerable portion of the year they found it expedient to hold special meetings once a fortnight for the discussion of these, and they endeavoured throughout to keep members fully informed as to the points which came up for settlement. These were, of course, for the most part matters of detail which arose in connection with the arrangement of the contract and later, its interpretation, and for that reason a review of them here is not required.

There is, however, one matter of which mention should be made, and that is the extraordinary attitude which the Food Controller took up on the question of exchange differences. In March and April great difficulty was experienced in negotiating bills of exchange for the value of teas shipped to him the banks being, at the time when the bills were submitted to them, unable to take them up and provide the necessary rupees. By the time the bills could be negotiated exchange had risen and it was accordingly necessary to draw against the Food Controller for a higher sterling amount to

provide the same number of rupees ; or alternatively, where the bills had been sent him without negotiation, it was necessary to submit bills for the exchange difference. The Food Controller declined to admit that he was liable for these exchange differences, and a lengthy discussion has taken place both at home and in India on the matter. There is, the Association have throughout maintained, no room for doubt regarding it. Apart from any question of equity, the terms of the contract for the 1917 crop were quite explicit, and provided for payment in India in rupees. Shippers were, therefore, entitled to receive payment in rupees but at the request of the Food Controller, through the Tea Commissioner here, they consented to pass the business through the ordinary channels. Fluctuations in exchange were accordingly no concern of theirs, their position being, as stated, that they were entitled to receive so many rupees for their shipments. Notwithstanding the fact that the terms of the contract clearly supported the view of the Association, the Food Controller maintained his attitude, and eventually the London Association demanded arbitration on the point under the arbitration clause in the contract. The preparation of the Association's case for arbitration has been carried through in London, and much detailed work has been necessitated in connection with it. The latest advices received from the London Association state that the matter has been settled satisfactorily, but as yet no details as to the terms of settlement have been received.

The Income Tax Act, VII of 1918.—(a) Liability of the tea industry to the payment of income tax.—It is not necessary to refer in any great detail to the lengthy correspondence which has taken place with the Government of India during the year on the question of the liability of tea concerns to income tax, as the position is well known to members. The industry learned with the utmost surprise that Government intended to demand income tax from them, as well as from the sugar and indigo industries, and the circumstances leading up to the declaration of Government's intention were such as to occasion profound dissatisfaction and indignation. For many years the question of the non-liability of these industries, as agricultural industries, to payment of the tax, had never been raised, and not the slightest indication had been given by Government that they contemplated upsetting a well established principle. Shortly after the Income Tax Act of 1886 (under which agricultural income was exempt from payment of the tax) became law, the true construction of section 5 (1) (b) (ii) became a matter of controversy, and the question was eventually referred to the Advocate General of that day for his opinion. He held that, under the section, indigo and tea were exempt from payment of the tax, and this opinion was accepted by Government and consistently acted on by them. It became known to the industry only after the 1918 Act had been passed, and after steps had been taken by Government with a view to enforcing payment of the tax, that so far back as December 1915, an opinion had been given by Dr. Kenrick, the then Advocate General of Bengal, to the effect that income derived from the sale of tea from tea estates in which modern machinery and processes are employed is liable to income

tax and is not within the exemption of section 5 (1) (b) (ii). Government explained, in the course of the correspondence during the year, that although this opinion would have justified an immediate demand for the tax from the industry, they decided to wait until the revision of the Act before taking steps to "put matters "on a clearer footing." It is presumed that the opinion was known to the Hon. the Finance Member in March 1916, when, in his budget speech, he stated definitely that the justification for introducing an export tax on tea was that the tea industry had for 30 years been exempted from income tax; but, as explained above, no indication was given to the industry either then or at any later stage prior to the passing of the 1918 Act, that Dr. Kenrick had recorded the opinion referred to, or that Government intended to act on it. In the Statement of Objects and Reasons attached to the Bill it was expressly stated that the Bill was not designed either by altering the rates of the tax or otherwise to raise money, and that for this reason it retained the existing exemption from the tax on agricultural incomes. And throughout the discussion on the Bill it was repeatedly stated that no new taxation was intended to be imposed thereby.

The Association submitted a representation to the Government of India taking the strongest possible exception to the proposal, and particularly to the objectionable procedure adopted; and in their representation they criticised other points of detail to which reference here is unnecessary. With regard to Government's reply, it is perhaps sufficient to say that although it went into the matter at great length, it was by no means satisfactory or convincing, and it did nothing to remove the feeling of resentment with which all the circumstances were viewed by the industry. Government admitted that these showed that the industry had been given no adequate notice of their intention, and as a matter of grace they temporarily exempted the industry from payment of the tax for the current year, i.e., up to 31st March 1919. Government made it quite clear, however, that they will endeavour to enforce payment of the tax after that date, and this being so, the question of the procedure which should be adopted to contest the liability has for some time past been, and is still, engaging the attention of the General Committee.

(b) *Assessment to tax of the value of rent free quarters.*—In August it was learned that instructions had been issued by the Government of India to the effect that house rent allowances and the value of rent free quarters form additions to the remuneration of employees, and that such allowances are liable to taxation under the Act. And later, district officers in Assam, acting on these instructions, made claims on tea garden managers for income tax on the value of the rent free quarters occupied by them. Legal opinion was obtained on the question of liability, and this was to the effect that, while allowances for house rent or other purposes might possibly be treated as income, the value of rent free quarters could not be so treated. The Committee brought the matter to the notice of the Bengal Chamber of Commerce, as it was one affecting all industries, and asked if the Chamber proposed to take action regarding it. The Chamber replied

that they had consulted their solicitors, who expressed the view that the proper course was for some assessee under section 21 of the Act to object to the amount at which he was assessed in respect of rent free quarters, and to apply by petition to the Commissioner for relief against the order of assessment made by the Collector. The procedure in such a case is prescribed by the Act, and it provides for a reference being made to the High Court by the Chief Revenue Authority to have the point determined. In view of this opinion, the Chamber suggested that the Committee should, in consultation with the Indian Mining Association (who had also raised the point) arrange for an assessee to take action on the lines suggested, and it was added that as the point was of general interest the Chamber would be prepared to be responsible for the expenditure which the proceedings would involve. The Mining Association have arranged with one of their members to institute a test case in the Raneegunge coalfield so that the matter may eventually come to the High Court, Calcutta, and the result of this case must now be awaited to determine the point.

(c) *Section 17.*—The first part of this section provides that the principal officer of every company shall prepare and on or before the 15th June in each year deliver or cause to be delivered to the Collector a return of the total income of the company during the previous year. The Committee learned in August that in some of the districts in Assam managers had been called on by the Collectors to prepare, in pursuance of the section referred to, a statement of the income for the past year from all sources as shown by the accounts of the company in question. The Committee were in some doubt as to whether Government were entitled to make this demand on managers, and they referred the point to their solicitors for opinion. The solicitors' reply was issued for information to all members. Briefly, it was to the effect that neither the principal officer of a tea company, nor the local Manager of the garden, could be called on to make the return. "Total income" as defined in the Act means "total income from all sources to which this Act applies" and in accordance with the contention advanced regarding the question of the liability of the tea industry to pay income tax, it is maintained that the section cannot apply to tea concerns.

(d) *Liability for deduction of income-tax from employees' salaries.*—In April the Committee took the opinion of the Association's solicitors on the question as to who, for the purpose of clause 15 (2) of the Income-Tax Act, is to be deemed the employer or other person responsible for paying income chargeable under the head "salaries", the clause providing that such person should at the time of payment deduct income-tax. Clause 15 (5) provides that if the tax be not so deducted and paid, the employer will be deemed to be personally in default in respect of the tax. The solicitors replied that, having regard to the context, they were of opinion that the person who should make the deduction would be the person actually making the payment, or who was entrusted with specific moneys for the purpose of making the payment. If this view were correct it was considered that, in the case of a tea company whose Calcutta managing agents

remit lump sums from time to time to the superintendent or manager for the general purposes of the garden, out of which the manager pays his own salary and those of the assistants, the duty imposed by section 15 (2) and the liability under section 15 (5) is on the superintendent or manager in the case both of his own salary and of those of the assistants. The Committee decided to issue for the information of members copies of this opinion and also to suggest the form of a letter which might be addressed by agency houses to their superintendents, managers, etc., drawing prominent attention to the position. The papers are also printed for reference in the appendix.

The Man Power Question.—This matter was the subject of much discussion during 1918. In view of the critical position in the early months of the year the very earnest consideration of everyone connected with tea—as in the case of all other industries—was given to the question of examining how far more men could be supplied for active service. Due appreciation had to be given to the existing circumstances of the industry before any definite conclusions could be arrived at or any far-reaching recommendations agreed on, and the matter was discussed by the General Committee in much detail in consultation with the Branches and local Associations. It was, of course, the natural desire of every able bodied man to place himself entirely at the disposal of his country; and it is hardly necessary to say that it was far from the wish of this Association that any obstacles should be placed in the way of meeting adequately the crisis with which the nation was faced as the result of the German push in the spring. But the Committee were forced to realise that there was a limit beyond which it was not safe that Europeans in charge of important interests should leave their posts. Large numbers of planters had already gone on service in various capacities, gardens generally were working under difficult conditions with short staffs, and the majority of those left were overdue leave. In some districts local conditions were uncertain and it was necessary for planters as members of the Indian Defence Force to undertake duty in the bazaars for the purpose of maintaining law and order. In addition to internal difficulties of this kind, there were, in some places, raids by neighbouring tribes, and here again the assistance of planters was called for. At a Conference held in Shillong in May the Hon'ble the Chief Commissioner of Assam made an urgent appeal that every man who could be spared should be permitted to offer himself for service. Following on this appeal, the Committee undertook an exhaustive enquiry as to the position of the tea industry in the matter. The enquiry covered Assam and Bengal. The total area under tea in the two provinces was 567,500 acres, and the returns received by the Committee related to 484,250 acres. The following particulars were obtained as a result of the enquiry:—

European Staff before the war	...	... 1437
" , in July 1918	...	... 1191
" , released for military service	...	310

The average acreage in charge of one man before the war was	... ...	339 acres.
" " " " in July 1918 was ...	407 "	
The number of gardens with only one European was	161	
The number of men who had not had home leave since 1912 or earlier was	... ...	86
The number of men aged 45 and over was	... ...	268

Shortly after this enquiry was completed and the results had been forwarded to Government, the necessity for proceeding further with the matter terminated in consequence of the cessation of hostilities. The results clearly showed, however, that the industry had done well in the matter of furnishing men for service, particularly when it is kept in view that tea planters are responsible for the well-being of hundreds of thousands of coolies, and that the gardens are widely scattered throughout Assam and Bengal.

The Industrial Compulsion Bill.—In October the Committee were consulted by the Government of Bengal regarding the provisions of the Industrial Compulsion Bill, which was introduced by the Government of India, and which proposed to provide that certain persons liable to military service under the Indian Defence Force Act, 1917, should be liable to perform war work. The Statement of Objects and Reasons attached to the Bill explained that certain industries of national importance, which were essential to the maintenance of the forces in the field, were steadily expanding on a large scale, necessitating the employment of men with special technical knowledge and training. It had become increasingly difficult to obtain the services of specialists from the United Kingdom, and it was proposed to utilise the services of those who were in India.

The Committee carefully considered the Bill. It seemed to them that it provided for legislation of so exceptional a character that the very strongest reasons should be placed before the public to justify a form of compulsion which, so far as they knew, had not been applied either in the United Kingdom or in the Colonies. In replying to Government to this effect, they explained that the tea districts had been depleted of men for war service to such an extent as would make any further withdrawals extremely dangerous. And on these grounds as well as on the question of principle they protested against the contemplated legislation unless and until concrete facts justifying it were placed before the public. Subsequently, of course, in view of the cessation of hostilities, the Government of India decided not to proceed with the Bill.

Release of Mercantile employees on active service.—It was explained in the report for last year that the Bengal Chamber of Commerce were preparing a register of members of business houses on active service whose early release after the termination of hostilities was particularly desired in the general interest; and that it had been arranged to include the names of planters in the Chamber's register. A number of names were received from

members for registration, and these were forwarded to the Chamber for inclusion in their list. In November the Chamber were informed that Government had agreed in principle to the early release from military duty of employees of Indian mercantile houses, and that full particulars should be furnished regarding the men whose early release was desired. The Chamber accordingly suggested that the required information should be submitted afresh in respect of all such men, whether serving under the War Office or under the Government of India. The Committee issued a circular to members explaining the position and recommending them to send the necessary particulars to the Chamber. All the forms thus received by the Chamber were passed on by them to the Government of India to be dealt with, and it is hoped that this procedure will lead to the early release of the men for whom applications have been submitted.

Ocean freight agreement.—It was stated in the report for 1917 that the last agreement between the Liners' Conference and tea shippers had expired on 30th September 1917. Prior to the introduction of the Food Controller's scheme negotiations with regard to a new agreement had been begun in London, but in view of the scheme it was not necessary at that time to continue the discussion. In the altered circumstances, negotiations were recently resumed in London between the Conference and the Association there. The broad lines of a possible agreement have now been framed, and the principal features are as follows:—An agreement for three years under which the Liners will carry the tea of signatories at a rate based on the rough cargo rate for the preceding month, plus a surcharge of from 10s to 15s, this rate to be a net one without any provision of rebate, and the freight to be payable in London. Under the agreement the Liners will undertake to carry the whole crop between the 1st of May and the 30th of April. The London Association intimated these proposed terms by cable to the General Committee: they asked for a very early reply regarding the proposals and also that it should be left to them to make the best possible arrangement without further reference to Calcutta. The Committee went into the matter and they came to the conclusion that the terms suggested were acceptable. There was no time for the Committee to obtain an expression of opinion from members on this side, and it was thought desirable to comply with the London Association's request and to leave it to them to negotiate the best obtainable terms on the lines indicated. There was one point which the Committee thought it very necessary to impress on the London Association. They are strongly of opinion that as long as the tonnage provided is insufficient to carry all the private tea offering, the space available should be rationed in order that a fair share of it should be ensured to all producers and buyers. To carry this proposal into effect, it will be necessary to secure the agreement of the Conference and of buyers. Details of the arrangement which will be required to give effect to the proposals have not yet been worked out, as it is necessary in the first place to obtain agreement on the principle.

Regulation of Calcutta sales.—It was mentioned in the report for last year that, in consequence of the restriction in exports

to the United Kingdom, it had been found necessary to take action with a view to the regulation of the quantities offered in the Calcutta auctions. Regulation has continued throughout the past two years, and there can be no doubt that the system has been beneficial. It is therefore a matter for regret that it had recently to be discontinued. The circumstances are well-known to members. An essential feature of the system was that sellers were parties to an agreement to refrain, both in London and in Calcutta, from effecting private sales of the balances of their crops, and it was only so long as this agreement continued that any useful purpose was served by maintaining regulation. Quite recently the London Association advised that owing to a misunderstanding on the part of some members there some balances of 1918 crops had been sold and that, in the circumstances, there was no other course but to consider the agreement not to sell privately as being cancelled. The Committee did not see why there should be any misunderstanding in the matter, but even if such a misunderstanding had occurred, they were by no means clear as to why it necessarily followed that the agreement must be abandoned. A meeting of sellers was convened to discuss the position and it was then arranged to urge the London Association to make efforts to persuade sellers there to continue the agreement, and also to point out that, without the agreement, regulation of the auctions here was useless. It appeared, however, that such heavy sales had been made in London subsequent to their first cable on the subject, that it was impossible to revive the agreement. This being so, there has been no option but to abandon regulation of the sales here. Possibly of course the position will tend to regulate itself. It has been decided that shipments on private account will be allowed very shortly when, in all probability, a considerable amount of tonnage will be available; if this be so, large quantities will no doubt be shipped to London and will not be available for sale here. And there is the further point that the large quantities already sold privately have been taken off the market.

Assam Labour: (a) *Supply of labour for new gardens and for extensions of existing gardens.*—This subject was referred to in the annual report of the Association for 1916. Reference was there made to the fact that it had formerly been possible to obtain labour for new gardens and for extensions of existing gardens through the contractor; since the abolition of contractor's recruiting, however, it has of course been necessary to depend on sirdari recruitment for all the labour taken up to the gardens. It was explained that the industry had, in the course of the discussions on the abolition of contractor's recruiting, all along kept in view the difficulty which would be experienced in the future in obtaining labour for extensions and for new gardens; and that they had obtained the views of the Assam Labour Board on the question. As stated in the report for 1916, the opinion of the Board had been received but, in view of the enquiry which was then proceeding on the cost of sirdari recruitment it was agreed to defer further consideration of the matter for a time. Subsequently after consideration of the report of the Sub-Committee on the cost of sirdari recruitment the whole matter was postponed,

because by that time, owing principally to circumstances in connection with the war, recruitment was to a large extent suspended.

The question of recruitment for extensions and for new gardens was recently again brought up by the Assam Labour Board. A Sub-Committee of the Board has been appointed to enquire into and to report on this question, and on the question of the difficulties experienced by the industry owing to local recruitment in Assam. The Sub-Committee has found that certain data are required by them, and they forwarded several sets of questions for submission to tea garden managers. It was requested that these questions should be circulated to all managers in both the Brahmaputra and Surma Valleys, and that the managers' replies should be returned to the local Sub-Committees and the Branches, for any relevant comments by them. The Committee have meantime sent copies of the letter and its enclosures to the Assam and Surma Valley Branches for circulation by them to their managers.

(b) *Recruitment from Native States under the political control of the Government of Bihar and Orissa.*—The reports for the last few years have detailed the progress of the negotiations with the Government of Bihar and Orissa on the subject of recruitment from Native States under their political control. It was explained, in the 1917 Report, that a set of rules had been framed by Government with a view to securing the recognition by the Chiefs, and the regularisation of, recruitment from these Native States by approved sirdars working under local agents in British recruiting districts. The views of all members of the Association were invited regarding the terms of the rules, and the Assam Labour Board, the Tea Districts Labour Supply Association, and the Assam and Surma Valley Branches were also consulted; subsequently the Committee submitted certain criticisms on details. It was noted, from a revised draft of the rules which the Committee received some little time ago, that some of these criticisms had been given effect to, but that Government had not seen their way to accept others. The model rules as finally arranged were published recently, and when forwarding them to the Association the Government of Bihar and Orissa explained that, while the arrangement had been recommended by them for adoption, it was open to the Chiefs to make any modifications that might be necessary to suit the peculiar conditions of their respective States. The rules have already been adopted by ten of the States which are under the direct management of Government, and by a number of the other Feudatory States. While the Committee would have liked to see effect given to more of their suggestions when the draft rules were under consideration, they think that the rules, as finally adopted, form a satisfactory working basis, and they hope that their introduction will be beneficial both to the subjects of the States concerned, and to the tea industry.

(c) *The Madras Agency Tracts.*—At the last annual meeting the Chairman and Lieutenant-Colonel Kennedy, Chairman of the Assam Labour Board, both referred to the proposals then under discussion for the opening of the Godavari Agency Tracts to recruitment, and

Colonel Kennedy mentioned that he hoped soon to be in a position to make similar proposals regarding the provision of extended facilities for recruitment in the Ganjam Agency Tracts. A good deal of correspondence took place regarding detailed arrangements in connection with the first of these questions, and it was a matter of considerable disappointment when the Government of Madras intimated that they were not prepared to sanction the proposals submitted. Consideration is still being given by the Assam Labour Board to the question of having arrangements made for opening to recruitment those portions of the Ganjam Tracts in which recruitment is at present prohibited. Proposals have been framed by them with this end in view, but the orders of the Government of Madras have not yet been received on these. Certain proposals were also under discussion regarding recruitment in the Agency Tracts of the Vizagapatam District, the suggestion being that the whole Agency should be thrown open to recruitment without restriction of area, but with limitations as to the castes which might be recruited. So far the Government of Madras have not been able to sanction the proposals, but the matter is still under discussion with them.

(d) *Application for permission to establish a sirdari recruiting Association in the United Provinces.*—In April the Committee were consulted by the Chairman of the Assam Labour Board with reference to an application made by a Calcutta firm to the Government of the United Provinces for permission to establish there an Association for sirdari recruitment on the same conditions as apply to the Tea Districts Labour Supply Association ; the views of the Board on the application had been invited by Government. The Committee took it that what the firm in question desired was an authorisation to apply for licences for local agents under Section 64 (2) of Act VI of 1901. A condition precedent to any such application is, of course, authority from employers, but apart from this the Committee thought there was general agreement that competition in regard to the recruitment of labour is a thing to be avoided. In replying to the Board to this effect, the Committee pointed out that the firm presumably proposed to undertake sirdari recruitment as a profit making part of their business, while the Tea Districts Labour Supply Association is not a profit making concern. Subsequently the Committee learned that the application had not been granted.

(e) *Enticement of Labour.*—In connection with this difficult question a Conference took place in Calcutta on 2nd August. It was the outcome of a suggestion made by the Assam Branch, who earlier in the year had drawn attention to the fact that the practice of enticing labour was becoming increasingly frequent, and, with a view to ascertaining whether some remedy could not be obtained, they proposed that a joint Conference should be held of representatives of the two valleys and of the General Committee. The question was then discussed at considerable length. The general feeling of the Conference was that it was impossible to devise any scheme which

could be depended on to solve the difficulty, and that the real solution of the question undoubtedly lay in the active determination of everyone to co-operate freely in the attempt to put down enticement. The proceedings of the Conference were issued to members for information, and they are printed in the appendix to this report for reference. It is accordingly unnecessary to refer to them in detail but the resolution put to the Conference, and carried unanimously, is quoted :—

Resolved that this Conference of Planters and Agency Houses recognise that the enticement and illegitimate local recruitment of labour in the tea districts is increasing, and that this will, sooner or later, bring about a policy of retaliation resulting in the un-settlement of the labour force. This meeting calls upon all, European and Indian, signatories or non-signatories of the labour rules, members or non-members of the Indian Tea Association, to combine in the general interest by discountenancing all attempts to entice away garden labour or illegitimately recruit local labour.

Priority certificates for tea garden machinery and stores.—Details were given, in the report for last year, of the procedure introduced in connection with the grant of priority certificates for tea garden machinery and stores. The differences in the procedure in respect of estates in Bengal and in the case of those in Assam were explained ; and it was mentioned that the Committee had unsuccessfully proposed to Government that the procedure in regard to applications for Assam should be brought into line with that in force in Bengal. The Committee learned in June last that the Controller of Munitions, Bengal Circle, was acting also as Controller in respect of Assam, and they decided to bring forward again the question of modifying the procedure regarding applications for Assam. At that time the position was that in a very large number of cases the application was prepared in Calcutta, and then sent to Assam to be considered by the local Administration in consultation with the Chairman of the Branch concerned. It seemed to the Committee that it would assist if agency houses were allowed to submit applications in respect of Assam direct to the Controller, especially as they understood there were certain cases in connection with applications from Bengal in which the Controller was able to issue his recommendations on a fixed scale and without reference to the local Priority Committees in Bengal. They put forward this suggestion to the Controller and it was referred by him to the Government of Assam, who agreed that managing agents in Calcutta should be allowed, in the case of materials to which definite *pro rata* scales were applied, to draw up one application covering all the gardens under their management whether in Bengal or in Assam, submitting the application to the Controller ; and that managing agents should be allowed to submit other applications also direct to him. But in all cases other than those of consumable stores the applications for priority, where they concerned Assam, had still to be forwarded to the Government of Assam for disposal with the Controller's report. It is desirable to record this modification of the procedure, although of course after the cessation of hostilities between the Allied Forces and

the Central Powers, Government decided that the procedure in connection with priority applications need not be gone on with.

Supply of coal to tea gardens.—It was mentioned, in the report for 1917, that the question of the coal supply to gardens in the Surma Valley, the Dooars and Darjeeling, had occasioned a good deal of anxiety during the year. In 1918 also a considerable amount of discussion took place on the subject. In May the Coal Controller intimated that he had made special arrangements for the supply of wagons for coal for tea gardens for the current season; but in regard to their 1919 requirements he advised that arrangements should be made to have coal despatched from the collieries during July/October to be stored in some suitable place until required. The Committee pointed out that the period named suited those gardens where carting of the coal was not necessary, but that there were other gardens which had to cart their coal from the stations, and that in these cases it was essential that the coal should be received before the rains. In other cases, too, such as the Upper Cachar river served stations, transport of coal was, they explained, possible only during the rains, requiring shipment from Calcutta from May to July. Representatives of the Committee subsequently had an interview on the subject with the Coal Controller, and the whole position was then thoroughly discussed. The Coal Controller made it clear that the industry must not count on receiving traffic facilities for obtaining their coal during the period from January to July 1919, and he explained that possible extra expense either in price or as the result of weathering should not deter gardens from purchasing and stacking 1919 coal between July and December. So far as rail-borne coal was concerned, it did not appear that there need be any particular difficulty about complying with the Coal Controller's suggestion, and it was only with regard to gardens in the Surma Valley, where the coal must be partly rail-borne and partly river-borne, that there seemed to be difficulties. Gardens in Assam mostly obtain their coal from the Assam coalfields and they did not come into the question at all. At the request of the Controller, the Committee collected full details from members as to the position in regard to their coal supplies for 1919, and these were forwarded to him. He arranged for rail-borne coal passing over the Eastern Bengal Railway to be raised, in the matter of priority, from class D to class A up to the end of December; and with regard to partly rail-borne and partly river-borne coal, he arranged for it to be classified, during the period from January to July 1919, as B class for priority. It is hoped that these measures will have enabled all members to make satisfactory arrangements for their supplies for the 1919 season.

Assam Land and Revenue Regulation: Section I of the Settlement Rules.—In the report for last year it was mentioned that some discussion had taken place on a proposal by the Assam Administration to withdraw applications for waste land for tea cultivation from the operation of section I of the Settlement Rules under the Land and Revenue Regulation. It was explained that the conclusion had been come to that the proposal might be

accepted provided such applications were granted under section II of the Rules, with a revenue free term for the first six years of the periodical *patta*. In June the Committee learned that on examination of the areas still available for settlement and of the applications made for settlement for tea cultivation, the Chief Commissioner had found that, in the majority of districts in which applications under section I could still be presented, he would not be justified in prescribing a revenue free term. As the proviso with which acceptance of the proposal had been qualified could not therefore be agreed to, the Hon'ble the Chief Commissioner had, it was stated, decided to drop the proposal. The effect is that no change has been made in the statutory rules, or in the areas in which applications under section I may be presented; and pending and future applications will be dealt with individually on the merits of each case.

Judicial powers of village authorities: The Assam Village Criminal and Civil Justice Bill.—In December 1917 a resolution was published by the Assam Administration on the question of the judicial powers of village authorities, and accompanying it was the draft of a Bill to provide for the better administration of criminal and civil justice in villages in Assam. The resolution dealt at some length with the circumstances leading up to the drafting of the Bill, the general idea of which was to delegate authority to village courts for the investigation of certain specified causes both civil and criminal. The General Committee were not quite clear as to whether the resolution and the Bill would concern tea estates in any way, and they enquired if the Assam Branch had any information on the subject. They were informed that under section 2 (5) of the Bill "village" is defined to mean a local area declared to be a village under the local Self-Government Act, 1915, while section 18 of the latter Act provides that the formation of a village should be carried out by the Chief Commissioner of Assam in consultation with the Local Board. The Branch understood that the Bill was not intended to apply to tea gardens, but they asked the Administration for information on this point. Government's reply indicated that it is not possible at present to say definitely, but they explained that the question whether a tea garden should or should not be included in the definition of village as laid down in the Local Self-Government Act was being considered separately in connection with that Act. No further information on the matter has as yet been received, but it is understood that the Village Criminal and Civil Justice Bill is in the nature of an experiment.

Eastern Bengal Railway: Local Consulting Committee.—In May the Chairman was informed by the Agent of the Eastern Bengal Railway that it had been decided to form a local Consulting Committee for the railway with the object of bringing the administration and constituents of the line into closer touch. Under the rules drawn up, the Consulting Committee consists of not more than six members, who are nominated annually; and the Chairman of the Association received an invitation, which he accepted, to serve during the current year.

Proposed diversion of tea from the Darjeeling and Dooars Districts to Chittagong.—In May a proposal was put forward by the Assam Bengal Railway to the effect that, with a view to relieving the congestion on the broad gauge portion of the Eastern Bengal Railway, the traffic from Darjeeling and the Dooars might be diverted *via* Fulchari to Chittagong. The suggestion was discussed at a meeting of representatives of the railways, the Inland Steamer Companies, the Port Commissioners and the Association; Colonel Kennedy, the Tea Commissioner for India, was also present at the meeting. The main objections to the adoption of the proposal appeared to be that there could be no guarantee that adequate tonnage would be provided at Chittagong to deal with additional arrivals of tea, and that the ships sent there might be of a tonnage with which the facilities at Chittagong could not deal, or at least deal economically. So far as the principle of the proposal was concerned, the Committee did not see any objection to it, provided, of course, sufficient tonnage were available at Chittagong, and if the traffic were likely to be satisfactorily handled without hampering upward traffic in stores to the tea estates. But the decision come to at the meeting when the matter was discussed was that the proposal could not be accepted as a definite policy, although it was thought that it might be possible to utilise it by making special consignments *via* Fulchari to Chittagong if shipping space were available there which could not be filled by tea brought by the Assam Bengal Railway. Shortly afterwards the Committee were informed that, during the period of congestion on the broad gauge section of the Eastern Bengal Railway, that railway had agreed to charge the same rates for tea from stations in the Darjeeling and Dooars districts to Chittagong as were in force to Calcutta.

Demurrage on goods at Assam Bengal Railway Stations.—In the report for last year reference was made to the correspondence which the Committee had had with the Assam Bengal Railway on the subject of the allowance of free time at stations. The railway had intimated that only 48 hours free time would be allowed in future, and the Committee pointed out that this arrangement would seriously affect gardens situated at a distance from the line; they suggested that a sliding scale should be introduced, based on the distance of gardens from the line. Last June they received a copy of a circular issued by the railway in the preceding month, intimating the scale of allowances which had been adopted; it varied from three days to twelve days in the case of a number of specified stations, and stated that in the case of all other stations the time allowed free of wharfage charge would be two days only. The arrangements provided in the scale seemed to the Committee to be quite satisfactory, and they did not comment on them.

Claims for loss in transit by rail.—An interesting point in this connection was referred to the Committee during the year. The point was as to whether, in the event of part of a consignment of tea chests being lost in transit by rail, the railway company is liable to pay the consignor on the basis of the value of the tea at the time at destination, i.e., Calcutta, or on the basis of its value

as represented by the amount realised in London for the rest of the break of which it formed a part. The Committee took legal opinion on the point, and the solicitors explained that the measure of damages in such a case is the value of the tea at destination—Calcutta—and that this would presumably be ascertained by reference to the current market price of a chest of tea of a similar quality to that lost. In their opinion, the owner is not entitled to claim damages on the basis of the price realised for the rest of the break in London, as this basis involves circumstances too remote to be taken into consideration in estimating liability.

The Tea Warehouse and the Transit Sheds.—Reference was made, in the report for last year, to certain modifications which the Port Commissioners proposed should be made in the charges for tea at the tea warehouse and at Kidderpore Docks. To some of these proposals no exception was taken, but the Committee were unable to agree that the Commissioners were reasonable in regard to suggested increases in the rebooking charge and in the charge for loading into wagons from the tea transit shed for direct shipment. Further correspondence on these points took place in the early part of the year, but the Commissioners were unable to put forward any reasons sufficiently convincing to lead the Committee to change their attitude of opposition to these increases. In the course of the correspondence the Commissioners suggested that they were losing money on the tea trade, but they never adequately disposed of the Committee's reply on this point, which quoted the Commissioners' own figures to show that the Commissioners have, in recent years, obtained a handsome net revenue from tea.

Following on this correspondence, the Port Commissioners intimated to the Inland Steamer Companies that the arrangement, under which the Commissioners entered the transit sheds and loaded shipment tea into wagons, must cease. They explained that the Commissioners' labour contractors had intimated that they could not continue the work on behalf of the Commissioners at the current rates; that the Tea Association had refused to agree to an increase of 1 pie in the charge to cover the increase demanded by the labour contractors; that as the Commissioners were not in a position to bear any extra expenditure they were compelled to give notice that they would withdraw from the agreement as from 15th July; and that from that date it would rest between the Inland Steamer Companies and the shippers to make arrangements for placing direct shipment teas in the Port Commissioners' wagons alongside the platform at the Transit Sheds on receipt of the usual order from shippers. In reply the Inland Steamer Companies pointed out that as the handling of shipment teas to wagons was done by the Port Commissioner's staff on the instructions, and at the expense, of the owners of the tea, the correct procedure would have been for the Commissioners to notify the owners of the tea of their decision to withdraw from the arrangement. They contended that as carriers their contract for carriage was completed with the stacking of the teas in the Transit Sheds; at the same time once the question of rates was satisfactorily settled they would be prepared to contract with

the tea firms for the transference of the teas from sheds to wagons. But meantime they had no such contract and could take no action on the notice served on them by the Commissioners. Further correspondence followed, and the matter was eventually discussed in considerable detail at a meeting which was attended by representatives of the Commissioners, the Inland Steamer Companies, and the Association. The Committee favoured the loading of teas into wagons being transferred to the Steamer Companies but the latter were not prepared to undertake the work unless reimbursed for the full costs involved. The Port Commissioners were unwilling to surrender the amount required from their existing charges while the Committee were still opposed to any increase in the total cost and no agreement was arrived at on this point. Finally the Commissioners agreed to carry on with the existing system for the current season.

Competition of Java and Japan teas with the British grown product.—In the report for last year it was mentioned that the Australian Government had decided to exclude all foreign teas from the Commonwealth, and that representations were being made with a view to having similar steps taken to exclude Java tea from Canada, and, if possible, the United States. The suggestion had been put forward in the House of Commons as regards Canada in July 1917, but at that time the imports of Java tea were of very minor importance, and did not exceed 1% of the total imports. Early in the past year, however, the Committee learned that large quantities of Java tea were being dumped into Canada and the States. As Java enjoys very considerable advantages over India and Ceylon in the matter of freight to America, it followed that the effect on the Calcutta market was serious. The circumstances were of course exceptional, and the restriction on the import of foreign teas into the United Kingdom naturally compelled the Java planter to look elsewhere for a market; but the Committee considered it necessary to place the position before Government. When doing so, they also drew attention to the great advantage which Japan tea has in the matter of lower freight rates to the American markets. The industry's case for having non-British teas excluded from America was weakened by the Australian Government's decision to permit again the import of Java tea, and also by the fact that the Government of India had not seen their way to prohibit its import into India; in these circumstances it was not easy to put up a convincing case for specially favourable treatment to British grown teas by America.

So far as India is concerned, Government have pointed out that the quantities of Java tea imported here are as yet so small as to be negligible. In the case of exports to America, the matter is primarily one of freight rates, and the Government of India have explained that the control of freight rates is in the hands of the home Government and that it is not possible to make representations.

to them for the reduction of freights in favour of a particular industry.

Export of tea waste and fluff to the United States.— In August the Committee addressed the Government of India, Department of Commerce and Industry, on a matter arising out of the prohibition of the import of tea waste and fluff into the United States. They explained that the practice was for tea companies, gardens, etc., to contract for the sale of fluff and waste to buyers in Calcutta, acting on behalf of American firms of importers, and that the contracts made usually referred either to the whole of a particular season, or to a period extending over several seasons. The result of the introduction of the prohibition was, it was pointed out, that buyers here had accumulated stocks for their principals in America and that, unless some measure of relief could be obtained, large sums of money would, at the close of the season, be thus locked up. It was suggested that representations might be made to the United States Government with a view to allowing British buyers to ship to their American clients the waste and fluff for which contracts with these clients were in existence before the declaration of the prohibition; it was explained in this connection that waste and fluff are used by the shipping companies as rough stowage and are welcomed by vessels carrying heavy cargo in as much as they are light and, being packed in small bags, can be used to fill up space between beams and in odd corners that would otherwise be unoccupied. It is understood that, on the recommendation of the Government of India, the home Government have addressed the Government of the United States on the question, but apparently nothing definite has yet been settled.

Proposed V. P. post between India and the United Kingdom.— In November the Association were consulted by the Government of Bengal regarding a proposal for the introduction of a scheme for the exchange of value payable parcels between the United Kingdom and India. In forwarding particulars of the proposal to the Government of Bengal, the Government of India explained that earlier discussions had taken place on the subject, the last of these having been in 1908. Opinions on former occasions had been almost equally divided for and against the scheme, the retail shopkeepers being unanimously opposed to it, while consumers were in favour of it. This being so, the Government of India had informed the home Government that they were not prepared to enter into any arrangement. It appears, however, that the General Post Office, London, recently informed the Government of India that they proposed negotiating with the Dominions and with allied, and possibly neutral, countries for the establishment of a service for the collection of trade charges on parcels exchanged with the United Kingdom; and India was invited to co-operate in the scheme.

The question was considered by the Committee. It seemed to them that, from the point of view of the tea industry, the proposal was one which concerned the district branches and associations more directly than this association. For it was known that

persons living in the mofussil had expressed dissatisfaction with the service they have received from some of the retail trading houses in the large cities in India; and the adoption of the scheme for the exchange of V. P. parcels with the United Kingdom might therefore be more attractive to them than to persons living in the cities, who have, of course, greater facilities for obtaining their requirements. The Committee therefore consulted the district branches and associations and they found that these all favoured the proposal. The Committee informed the Government of Bengal accordingly.

Government statistics of production of crop.—It is known to members that the figures of production of the crop which are published annually by the Director of Statistics in his "Note on the production of tea", and by the Director of Agriculture, Assam, in his "Report on tea culture in Assam", are based on returns received by the district officer of each district from individual gardens. Considerable doubt has been expressed as to the accuracy of the comparative figures of production given for Assam for the years 1916 and 1917, the increase reported in 1917 over the 1916 figures being considerably less than the Committee would have expected to see. The "Note on the production of tea" for 1917 has not yet been published, but the figures were given in the "Report on tea culture" for that year. The Committee have closely examined the figures as given for the two years, and it would appear as if the discrepancy is particularly in connection with the figures returned for the Surma Valley. It is customary for agency houses to circulate among themselves monthly the figures of production for their concerns, and they estimate that the total figures represented by those circulated exceed 90% of the total crop. On the basis of the figures issued by Government the increases in 1917 over the 1916 production are only 3·7% for Cachar and 3·8% for Sylhet, whereas the figures circulated by agency houses showed increases of 10·5% and 6·5% respectively. The Committee are now in correspondence with the Director of Agriculture, Assam, and the Director of Statistics in the matter. It is of course of the utmost importance that the crop returns as reported by Government should be absolutely accurate, and it seems clear that there are errors somewhere. The Committee do not understand why such wide discrepancies should occur, as the figures sent by gardens to the district officers should be the same as they furnish to the agency houses, but it is hoped that the investigation that is now going on will have results which will ensure more complete accuracy in regard to future returns. It should be explained that at present the Committee are unable to say if the error lies in the reported figures for 1916 or in those for 1917: all that they can say meantime is that one of the sets of figures is obviously wrong.

Note on the production of tea in India : Form for the collection and tabulation of statistics.—This form was last revised in consultation with the Association in 1907, and in March the Director of Statistics invited any general criticisms or suggestions which the Committee might desire to offer. In this connection reference was made to the note printed at the foot of the

form explaining what was meant by the expression "temporary labour", in the column asking particulars as to the number of persons employed. The footnote was to the following effect:—"By 'temporary labour' is meant *faltoo* or *ticca* or *bustee* labour not under agreement"; the definition had been adopted as a result of a suggestion made by the General Committee in 1903. The United Planters' Association of Southern India had now suggested that the words should be explained in English for the benefit of the South Indian tea planter. The Committee were in some doubt as to whether it would be satisfactory to endeavour to define temporary labour by a translation of the terms, and they considered on the whole that it would perhaps be better to classify the whole labour force as either (1) garden labour or (2) outside labour. At the request of the Director of Statistics, the Committee consulted the Branch and local Associations on the question, and the views of the United Planters' Association were also invited; on receipt of the different views expressed, they found it a matter of some difficulty to arrive at a classification which would suit the varying conditions for both North India and South India, but after consideration it seemed to them that the following classification would be the most suitable:—

- (1) Garden Labour: i.e., the number living on, and working on, the garden.
- (2) Outside Labour (permanent), i.e., the number working regularly on the garden, but living outside it.
- (3) Outside Labour (temporary): i.e., all labour not coming under (1) and (2).

The Director of Statistics was informed accordingly. Subsequently enquiry was made by the United Planters' Association as to the interpretation which should be put on the definitions proposed, and as to whether the first definition would cover "permanent labour" as the term was understood in South India; as to whether the second definition would cover "local labour" as similarly understood; and as to whether the third definition would cover "coast or short term labour". The Committee replied to the Director of Statistics that they thought the terms should be interpreted as suggested in regard to their application to South Indian labour.

Bengal Prevention of Adulteration Bill 1918.—In November the Committee were consulted by the Bengal Chamber of Commerce on certain points in connection with this Bill. Certain amendments had been suggested by the Tea Cess Commissioner for India, Mr. H. W. Newby, for adoption with a view to the protection of the Indian public against unsound and adulterated tea, and tea waste. The Chamber's solicitors, commenting on the suggestion that the sale of these should be prohibited, pointed out that the use of tea is at present confined to an infinitesimally small proportion of the population, and that tea cannot therefore be regarded as an article of common consumption like milk, ghee or mustard oil. And, as tea waste and sweepings are used otherwise than for purposes of

drink, they were doubtful if any proposal to prohibit the sale of these articles would be supported by Government; but they suggested a possible amendment which would make Government intervention possible later on in case of necessity. The Committee were disposed to agree with Mr. Newby's proposals. In replying to this effect to the Chamber, they pointed out that the consumption of tea is on the increase, and that energetic steps are being taken by the Cess Committee to popularise its use. This being so, it is very desirable that every possible precaution should be taken to ensure the purity of the article made available; and the Committee therefore expressed the hope that the Chamber would press for modifications of the Bill on the lines suggested.

The late Mr. William Jackson's Trust.—The position in connection with this trust was explained in the report for last year. By his trust disposition and settlement the late Mr. Jackson directed that half of the residue of his estate should be devoted to such charities, public or private, or charitable or benevolent institutions situated and operating in the city of Calcutta as his trustees in their uncontrolled discretion might think proper. With regard to the selection of such charities, etc., he recommended his trustees to consult the Indian Tea Association (London) and to accept their decision, his intention being, with regard to institutions, that the benefit should as far as possible be in favour of tea planters, their wives and families during sickness while in India. The question of the administration of the bequest has been the subject of consideration between the trustees and the London Association, in consultation with this Association and the Branch and District Associations; and a scheme has now been framed by the agents of the trustees on the basis of these discussions.

The capital amount of the fund will be about £20,000, estimated to bring in about £1,000 a year. It is proposed that the fund should be invested in the names of the trustees, and the revenue devoted in the first instance to making grants for the relief and assistance of tea planters, their wives and families during sickness while in India. If at the close of the financial year of the bequest it is found that the whole revenue for that year has not been spent in this way, during the next ensuing year such unexpended balance will, it is proposed, be applied in making grants to or for the benefit of—

- (a) planters whose health makes it necessary for them to be sent out of India, and who require assistance;
- (b) wives and families of deceased planters; and
- (c) planters whose health has broken down entirely and who have had to leave India permanently.

Failing all these purposes, any surplus revenue will be applied by the trustees, on the recommendation of the London Association, in making donations to charitable or benevolent institutions in Calcutta,

giving preference to those which specially benefit tea planters and their families.

To facilitate the administration of the bequest, and for the purpose of recommending cases for relief, etc., an Advisory Committee is being formed in Calcutta, consisting of representatives of this Association and of the different Branches and local Associations.

School of Tropical Medicine, Calcutta.—Members will recollect the discussion on this subject which took place in 1914 and 1915. It was then arranged that the tea industry should provide a sum of Rs. 20,000 annually for five years, in order to allow of a whole time research worker being employed, in connection with the new School of Tropical Medicine, on investigations of the common tropical diseases which interfere with the regular working of the labour force. Similar contributions had, it was understood, been promised by other industries. The idea was that the scheme should come into operation as from the beginning of 1916, but owing to the reversion of most of the civil members of the Indian Medical Service to military duty it was not possible for Government to supply the staff to enable the School to be opened then. The scheme was, therefore, postponed for the time being.

In September Sir Leonard Rogers informed the Committee that the Secretary of State had sanctioned his proposals and also the offer of the Government of Bengal to be responsible for any additional cost which might be incurred in excess of the Rs. 20,000 a year promised by the Association. In intimating this sanction to him, the Government of India stated that unless the different Associations made it a condition that the research workers should be Europeans, they reserved to themselves the right to depute either Indian or European medical officers. Sir Leonard invited the Committee's views on this point, and they were agreed that the contribution of the tea industry had been promised on the understanding that a whole time well-qualified European medical man would be engaged. In his letter Sir Leonard Rogers also dealt with some detail matters in connection with the working of the scheme, to which it is perhaps unnecessary to refer at length in this report, as the letter itself is printed in the appendix for reference.

Scheme for a hospital at Shillong.—This subject was referred to in the report for 1917. As then explained, the question of establishing a hospital at Shillong had been under consideration some years before, and it had been revived as it became more evident, with the opening of the Pasteur Institute, that there was a distinct need for a hospital. It was stated in the report that plans and estimates had been received from the Assam Administration for a hospital containing 12 beds; that the initial cost was estimated at Rs. 1,05,410 with a recurring expenditure of Rs. 21,472 and possible recoveries to the extent of Rs. 24,474 by way of fees. In view of the fact that the Chief Commissioner was unable at the time to commit the Administration in regard to financial assistance,

the Committee feared there was little likelihood that the scheme could go through, but they stated that they had in the first place consulted the Assam and Surma Valley Branches. The views of the Branches were received in due course, and it was found that these agreed with the opinion of the Committee that in the circumstances it would be useless to proceed with the scheme in the meantime.

A little later the Committee were addressed by the Honorary Treasurer, Lady Minto's Indian Nursing Association, Assam Branch, regarding certain suggestions received by him from the Assam Administration for the establishment of a nursing home in Shillong under the management of the Nursing Association. The idea was that a house should be rented having accommodation for three patients, and that in the following season it might be possible to obtain a more suitable house with security of tenure where additional quarters could be put up. It was estimated that at first there would be a monthly average loss of about Rs. 600, of which Government were prepared to pay half, leaving Rs. 300 to be found otherwise, but it was anticipated that after a year the home would become self-supporting. The suggestion of the Honorary Treasurer was that gardens subscribing to the Nursing Association should pay to the home at the same rate. The Committee considered this scheme carefully. It appeared that only one house was available for the proposed nursing home, that no guarantee regarding security of tenure could be obtained in regard to it, and that no arrangement could be come to under which compensation would be paid for any additional buildings erected. In the circumstances the Committee did not see their way to recommend the scheme to the support of members.

Hookworm Disease.—In November the Chairman was addressed by the Secretary, Sanitary Board, Bengal, in connection with an enquiry which it had been arranged to hold regarding the treatment of hookworm disease. It was explained that, acting on the suggestion of His Excellency the Governor of Bengal, the Sanitary Board had decided to invite representatives of the leading industries and others to become co-opted members of a Special Committee of the Board for the purpose of assisting with their advice and practical assistance in formulating proposals for a comprehensive scheme to combat the disease, and to create suitable local organisations for carrying it into effect. The Chairman was invited to become a co-opted member of the Special Committee, and he agreed to act as requested. He was also asked to nominate another representative of the Association as an additional member, and on his invitation the Vice-Chairman agreed to act. The first meeting of the Special Committee was held on the 28th November, and was addressed by His Excellency the Governor. As a result of the discussion which took place, arrangements are being made by the Sanitary Board to prepare for an effective campaign against the disease, which affects seriously the efficiency of labour in all industries. Admittedly such a campaign will have to face many difficulties, and these will only be met satisfactorily by the cordial co-operation

of all classes. Definite proposals will, it is expected, be put forward in due course, and the Committee trust that these, so far as they affect the tea districts, will be readily supported by members.

Central Employment and Labour Board.—In December the Committee received from the Bengal Chamber of Commerce papers in connection with a Board which the Government of Bengal decided to appoint to advise with reference to, and assist in obtaining suitable situations in India for men not having assured employment in civil life who either belong to, or are resident in, India, or who may desire to adopt an Indian career. The Committee consists of three officers of Government, including the Director of Industries and the Chief Inspector of Factories, four nominees of the Bengal Chamber of Commerce, two nominees of the Calcutta Trades Association and one nominee of the Bengal National Chamber of Commerce. The Chamber asked if the Chairman of the Association would serve as one of their nominees on the Board, and he accepted this invitation.

Membership.—The following Companies and Concerns joined the Association during the year :—

CHINCOORIE TEA CO., LTD.	... Messrs Grindlay & Co.,
	<i>Managing Agents.</i>
CHANDPUR TEA ESTATE.	... Amalak Ram Sarin,
	<i>Manager.</i>
DARJEELING DOOARS TEA CO., LTD.	... } „ Indian Planters'
Mission Hill Tea Estate.	... } Agency Co., Ltd.,
SUMATI TEA ESTATE ...	... } Managing Directors.
PANCHNOI TEA CO., LTD.	... } „ Do.
Panchnoi.	... } „ James Finlay & Co.,
	... } Ld.,
	... } Managing Agents.

The following Estate has resigned its membership of the Association :—

CLACHNACUDDIN TEA ESTATE	... Mr. Duncan Macbean,
	<i>Proprietor.</i>

Finance.—The accounts of the Association, and of the Scientific Department, for the year are attached hereto. The total planted area represented by the Association during the year was 472,908 acres, and the amount realised from subscriptions at the rate of four annas per acre was Rs. 1,18,227-2-10. The revenue account for the year shows a surplus of Rs. 78,331-12-9, which has been carried to capital account. As explained in the report of the Scientific Department Sub-Committee, the Association is responsible for the deficit on the working of the Scientific Department ; in other words, the Department receives contributions from Government, and from the Branch and District Associations, and this Association makes up the balance of the expenditure. The total income of the Department from all other sources amounts to considerably less than

half of the expenditure, and it remains about the same from year to year. As the total expenditure of the Department naturally increases, it follows that the amount to be paid from the Association funds also increases. The amount transferred from the Association's capital account to the Scientific Department account in 1918 was Rs. 90,000, but the whole of this was not actually required during the year. On ordinary account the Association had, at the close of the year, Rs. 64,461 on hand, and the Department account showed Rs. 16,833 on hand. The greater part of these amounts will be required to finance the Association and the Department for the first four or five months of the year, as the Government subsidies are not received until May.

The detailed estimates of the expenditure of the Scientific Department during 1919 have not yet been received. It should be explained that these were prepared, but a revision of them is necessary in view of the very recent release of Mr. Carpenter and Mr. Cooper, Assistant Scientific Officers, from military service. As explained by the Sub-Committee in their report, these officers have resumed work at Tocklai. Mr. Carpenter has taken over charge of the Department during the absence of Dr. Hope, and the matter of estimates is being considered by him. During his absence on military service Mr. Carpenter has been in receipt of half pay; Mr. Cooper, who had been in the employ of the Department only a limited time before going on service, received half pay for a period of six months and did not draw anything last year. With the return of both these officers to full pay on new agreements, the expenditure during 1919 will be considerably higher than in 1918, and it is clear that the present basis of subscription will not be sufficient. In the absence of the estimates the Committee find it a matter of some difficulty to say precisely how much will be required. At the annual meeting to be held on 13th March they propose to submit a resolution increasing the subscription from four annas to five annas per acre and also, following the example adopted in the case of the subscription for 1916, to ask members of the Association to authorise the incoming Committee to convene an extraordinary general meeting at any time during the year for the purpose of submitting a resolution to the effect that the subscription shall be increased to the extent of a further sum of one anna per acre should it be found that this is necessary.

The General Committee take the opportunity, in concluding the report for the year, to express their thanks to the Branches of the Association and to the various District Associations and their Chairmen and Secretaries, for their cordial co-operation in the work of the Association on behalf of the industry.

CALCUTTA,
} 3rd March 1919.

A. D. PICKFORD,
Chairman.

DARJEELING AND DOOARS SUB-COMMITTEE.

Report for the year ended 31st December 1918.

The Darjeeling and Dooars Sub-Committee were appointed for the year at the last Annual General Meeting of the Association held on 6th March 1918 and the members were as follows :—

MR. J. AMBLER	... Messrs. J. Mackillican & Co.
THE HON. S. J. BEST	... " Octavius Steel & Co.
MR. A. D. GORDON	... " Williamson, Magor & Co.
" R. GRAHAM	... " James Finlay & Co., Ltd.
" T. A. MAGNUS	... " Davenport & Co.
" J. A. C. MUNRO	... " Duncan Bros. & Co.
" R. A. G. TOWLER	... " McLeod & Co.
" F. E. WINMILL	... " Gillanders, Arbuthnot & Co.
" E. A. WOODHOUSE	... " W. S. Cresswell & Co.

MR. J. A. C. MUNRO was appointed Chairman of the Sub-Committee. On his departure for home in December he resigned the Chairmanship and was succeeded by the Hon. S. J. Best. Mr. J. Lennox was appointed to represent Messrs. Duncan Bros. & Co., in place of Mr. Munro. Mr. E. A. Mitchell succeeded Mr. Woodhouse in January. The other members of the Sub-Committee served throughout the year.

Darjeeling Labour Rules.—The Sub-Committee referred, in their report for last year, to the discussion which had taken place regarding the revision of the rules of the Darjeeling Labour League. As then explained, a considerable acreage of tea in the district is not represented in the membership of the League, and the desirability of evolving an agreement which would be generally accepted has been recognised for some time past. The negotiations have been continued this year, and the Sub-Committee are glad to be able to report considerable progress. It will be remembered that the original idea of the Darjeeling Planters' Association was that the rules should be made binding on all members of their Association. The Sub-Committee were strongly of opinion that an agreement relating to labour must rest on a voluntary basis, and, having been consulted in the matter by the Darjeeling Association, they urged that the question should be considered afresh from this point of view. The Darjeeling Association subsequently adopted the Sub-Committee's suggestion and they framed a set of rules with a view to inviting all planters in the district to accept these in terms of a voluntary agreement. The rules so framed were sent to the Sub-Committee with the request that they should be revised, and in accordance with this request the Sub-Committee went very carefully into the matter

and suggested a number of alterations. Their suggestions are now under consideration by the Darjeeling Association, and it is hoped that before long it will be possible to arrive at an agreement which will be adopted by Darjeeling concerns generally.

Terai District Labour Rules.—The Sub-Committee have also had some correspondence during the year regarding the Terai district labour rules. The provisions of the rules came incidentally to their notice in connection with another matter, and in the course of the correspondence they suggested to the Terai Planters' Association the desirability of revising the rules and bringing them more into line with those in existence in other districts, and also with a view to amending some provisions which are, as they stand, inconsistent or unsatisfactory. The matter is now under consideration by the Terai Association.

Tea leases in Jalpaiguri and Darjeeling.—In November there was received from the Board of Revenue, Bengal, a draft of the revised rules for the grant of leases of waste lands, and of the rules for the maintenance and renewal of tea leases, in Jalpaiguri and Darjeeling. The Board explained that the existing rules are somewhat antiquated and to a certain extent out of date, and that it had been decided to make them more applicable to present circumstances. Attached to the revised draft there was a note explaining the principal changes which were proposed, and the views of the Association, in consultation with the District Associations, were invited. The Sub-Committee, after consideration of the revised draft rules, forwarded copies to the Dooars, Darjeeling and Terai Planters' Associations, and invited an expression of their opinion on the proposed changes. In doing so, they commented on several points which occurred to them regarding these. They explained that they did not see anything in the amendments to which strong objection need be taken, but that they were inclined to think the rules should be amplified as regards the non-availability of reserve forest tracts for tea leases, which, in the draft rules, was conditional only, and not absolute. The Sub-Committee also suggested that a rule might be introduced to the effect that the dereservation of forest tracts, which would make these available for tea leases under the rules, should be notified by publication in the Gazette as the matter is of great importance to estates bordering the existing forest reserve. Subsequently legal opinion was consulted as to the proposed changes in the rules, and it confirmed that, generally speaking, there was nothing revolutionary in the amendments. The Association's solicitors drew attention to one or two matters in regard to which the changes might be likely to affect existing leases. The Sub-Committee have drawn the attention of the Board of Revenue to these and the other points mentioned above.

Conversion of Jote lands into tea.—The Sub-Committee have also had under consideration a matter connected with the foregoing lease rules which was brought up by the Dooars Planters' Association prior to the receipt of the revised draft rules from the Board of Revenue. This relates to the conversion of jote land into tea,

Attention was drawn to the question by the Chairman of the Toorsa-Jainti Sub-District, who pointed out that so large an area of jote land in the Sub-District was being bought up and converted into tea estates that the food supply of paddy from the immediate district was seriously endangered. He stated also that some areas of land which were applied for years ago were then refused by Government in order to conserve the food supply of the district. The matter is one which has not as yet become of pressing urgency in any other district than Toorsa-Jainti, but so far as that district is concerned it has been suggested that in future any conversion proposals in relation to jote land in the neighbourhood of existing estates should be referred through the Dooars Planters' Association to the local Sub-Committee for opinion as to whether the area can be converted without prejudicing the food supplies of the district. If this suggestion be adopted, it will go further than the arrangement which Government propose in the revised draft rules, and which is that no application involving the conversion of jote lands should be entertained unless the applicant has obtained the previous permission of the Deputy Commissioner to purchase the jotes; and that, where applications for the purchase of jote lands are numerous, the fact should be reported to the Commissioner for orders. The matter is still under the consideration of Government.

CALCUTTA,
3rd March 1919.

S. J. BEST,
Chairman.

[1918]

Indian Tea Association

SCIENTIFIC DEPARTMENT SUB-COMMITTEE.

Report for the year 1918.

To

THE CHAIRMAN AND GENERAL COMMITTEE.

INDIAN TEA ASSOCIATION.

GENTLEMEN,

We beg to submit our Report on the working of the Scientific Department during 1918. The Sub-Committee were appointed by you at your meeting on 13th March 1918. Mr. J. A. C. Munro, one of the members then appointed, resigned on his departure for home in December, and Mr. W. A. Duncan took his place.

When reporting on the work done by the Department during 1917, the Sub-Committee of that year explained that it had been carried on under circumstances of considerable difficulty, two of the five European members of the staff having been absent during the whole year on military duty, viz., Mr. P. H. Carpenter, Assistant Scientific Officer, and Mr. H. R. Cooper, Second Assistant Scientific Officer. The difficulties during 1918 have been much greater. The health of Dr. G. D. Hope, the Chief Scientific Officer, completely broke down in March, and for several months he was seriously ill at Tocklai Experimental Station. As soon as he was able to travel it was necessary for him to proceed home, and the Sub-Committee are unable to say when it is likely that he will be able to return and resume charge. His absence during practically the whole year has of course further handicapped the Department, and has thrown a heavy responsibility on the only two remaining European officers, Mr. E. A. Andrews, the Entomologist and Mr. A. C. Tunstall, the Mycologist, both of whom have completed seven years' continuous service in India and are overdue leave. It had, indeed, as explained in last year's report, been arranged that Mr. Tunstall should take six months' leave during 1918, as his health had been indifferent for some time, but in the circumstances in which the Department was placed he arranged to forego his furlough. We think that the thanks of the Association are due to Mr. Andrews and to Mr. Tunstall for the way in which they have worked during the year under conditions of extreme difficulty.

The Association are also much indebted to Mrs. Tunstall, who has for some time past acted on the staff of the Department in charge of the field work at Borbhetta.

Mr. Carpenter and Mr. Cooper have quite recently been released from military service and have resumed work at Tocklai.

Before Dr. Hope left for home—and incidentally it may be mentioned that he had had no long leave for five years—we arranged a new agreement with him, subject to his being passed fit for service in India. We have also renewed agreements with Messrs. Carpenter and Cooper.

The Indian Assistants of the Department, both at Calcutta and at Tocklai, have done good work during the year.

The estimated expenditure of the Department on revenue account for the year 1918 was Rs. 1,01,207, Expenditure. and the actual expenditure, omitting depreciation, Rs. 1,10,177 as compared with Rs. 99,644 in 1917. No expenditure on capital account was estimated for or incurred during the year.

The income of the Department is derived partly from subsidies Income. from the Imperial Government, the Government of Bengal and the Administration of Assam, partly from contributions received from the Branches and local Associations, and to some extent from the sale of departmental publications; the Association is responsible for any deficiency in income. The amount received from Government subsidies during the year was Rs. 31,000 and the contributions from the Branch and other Associations totalled Rs. 10,030. The sale of publications produced Rs. 3,548. The sum total of these items is Rs. 44,578, leaving Rs. 65,599 to be paid from the Association's funds.

The property of the Department at Calcutta, Tocklai, and Property. Borbhetta, has been maintained in good order throughout the year.

The demonstration plots of leguminous and other plants have Field work at Tocklai. been maintained throughout the year as usual, and seed collected for use and for distribution to enquirers. The Betjan and Panighat plots were brought into the plucking area this year. The beds in the 3½ acre clearance previously collar-pruned and plucked to 27 inches were left unpruned, and plucked to the *jhannum* above the previous year's plucking. The Betjan and Panighat tea was collar-pruned, and plucked to 27 inches. The three dark-leaved varieties head the list the first being Kalline, the next Manipuri, and the next Burma. The Betjan and Panighat varieties, plucked at 27 inches, have yielded better than any of the other plots yielded last year.

The terraced area, arranged to show terracing, contour-draining and bunding, and the growth of catch-crops, was maintained in good order throughout the year.

The pruning experiments gave interesting results, an account of which, and of the proposed treatment in 1919, is being published in Part IV of the Quarterly Journal, 1918, now in the press.

Observations on the plots arranged with a view to determine the effect of cultural methods on insect attack were carried out throughout the year.

An area of tea was given over to experiments to determine the effect of large quantities of lime and crushed lime-stone on tea planted on this soil. The results to date seem to show that the action of the lime is not yet beginning to make itself felt, but there are signs that interesting results may be expected next year.

Sixty plots were prepared for demonstration plots of the different varieties of tea to be found on the market. Nurseries were established towards the end of the year. The following is a list of the varieties so far obtained :—

1. Amo	22. Kalline
2. Arcuttipore	23. Charikstia
3. Ballacherra	24. Khobong
4. Bhatkawa	25. Kurkoorie
5. Norhat	26. Kutohu—Manipuri
6. Borjan	27. Kukicherra—Manipuri
7. Chalouni	28. Lushai Hills
8. Cinnamara	29. Luakpore—Chandpur bagan
9. Dangri seed	30. Matelli
10. Dangri—Raighur seed	31. Mertinga
11. " —Betjan "	32. Mithunguri
12. " —Dutia "	33. Moabund
13. Dhonjan	34. New Cinnatollah
14. Haldibari	35. Nakhati
15. Hattiocherra	36. Pathemara—Goabarrie seed
16. Hilara	37. Sam-Sing
17. Jaboka	38. Subong
18. Jaipur (Namsang)	39. Suffry—Lushai
19. Jellalpur	40. " —Manipuri
20. Jaittinga Valley—Damcherra	41. " —Singlu once removed
21. Kachariagon	42. Teliapara.

Most of the shade trees established on the station are doing well.

Considerable improvements were made to the laboratory buildings. Workshops were erected for the Laboratory buildings, wood and iron misteries, and the existing godown accommodation increased. The gas-plant was removed from its position away from one end of the building to a more central position, giving a much more equal and satisfactory distribution of gas throughout the laboratory. A new petrol godown was also built.

Work in the chemical laboratory was directed to the collection of data for the Soil Survey, the examination of soils in connection with the outside manuring experiments, and the examination of soils in connection with mosquito blight, and information was accumulated with regard to the behaviour of phosphatic and potash manures in the soil which is being incorporated in the pamphlet on mosquito blight.

The experiments with nitrogenous manures on leguminous crops were continued.

The 8 acre clearance was attended to. While the plots first planted have made good growth, the plots recently planted have not yet made sufficient progress to enable the whole to be cut down.

The small plots of tea alluded to under (b) of this heading in last year's report have now grown sufficiently well, and have been cut down.

A further 15 acres was cleared and green-manured, and partly levelled and planted up with Betjan plant. This work is proceeding.

Manuring experiments were carried out at Borbheta, on three neighbouring estates, and on an estate in the Duars, to ascertain the effects of nitrogenous, phosphatic, and potash manures and of lime and magnesia, on the growth of green crops. The results of these experiments are published in part IV of the Quarterly Journal for 1918.

Field-work was carried out at Borbheta and Tocklai in connection with Red Spider, Termites, and Crickets. Work on Mosquito Blight, owing to the absence of the Chief Scientific Officer and the absence of the Entomologist during the greater part of the rains, had to be restricted to laboratory work, and the whole of the work in the Chemical laboratory came under his direction. This work, which was a continuation of the investigations on the behaviour of potash and phosphoric acid in soils, has brought out several instructive points. It is found that in some soils practically all the available phosphoric acid is in the sandy portion of the soil, and practically all the available potash in the clay portion. Again, while in both the grey sandy loam and a red stiff soil added potash manures tend to become fixed, added phosphates tend to remain available in the former, and to be fixed in the latter.

The value of resin varnishes as a protection for tea-boxes against the attacks of boring beetles was under investigation, with, so far, very satisfactory results.

Owing to the illness of the Chief Scientific Officer it was necessary for the Mycologist to postpone the leave which had been granted to him, but the Sub-Committee decided that he should not tour except for special investigations. He investigated a serious stem-blight prevalent in the Darjeeling-Terai in the early part of the year, and the results were published in the form of a pamphlet. A tour was subsequently made in the Bishnath and Behali districts, where he delivered an address on root diseases. In the rains an outbreak of black rot in the Tinsukia district, a disease new to this part of the world, was investigated, and, at the Mycologist's suggestion, energetic measures were taken to suppress the attack with satisfactory results. In the laboratory, investigations on the fungus diseases of tea-leaves were continued, and the first part of a pamphlet dealing with leaves and shoot diseases is under preparation for the press. A further series of experiments on the longevity of fungus spores in dead leaves, and the action of fungicidal solutions on them, was carried on. The results of the spraying experiments carried out during the previous year were worked out and published in the Quarterly Journal, and the experiments on spraying of seed trees continued.

The Mycologist continued his work on plants likely to be suitable for green manuring, and some promising plants were discovered. One, *Flemingia congesta*, from the Naga Hills, deserves special mention. Arrangements have been made for the propagation of seed of this plant and of *Indigofera galegoidea*, and there should be supplies available at the end of next year. Experiments were made in improving *Orotalaria striata* by selection, with promising results. Seven new kinds of tea were introduced from the Chinese frontier of Burma and their cultivation supervised by the Mycologist. One has died out, but the remainder are doing well.

Publications.

The publications of the department during the year were :—

Tea Roots, Part II.

Memorandum on the use of Artificial manures on the tea estates of Assam and Bengal during the decade 1907—1917.

A Stem Disease of Tea.

The Quarterly Journal has been issued as usual and, among other articles and notes, included the following original contributions by officers of the department :—

Insect pests of tea in North-East India during 1917.

Fungus blights of tea in North-East India during 1917.

Notes on certain species of the genus *Indigofera* and their possible value for green manuring.

A note on the canker on *Albizia* spp.

Notes on insect pests of green manures and shade trees part III.

Spraying Experiments in 1917.

An experiment on the treatment of red spider by insecticides.

Cattle manure.

Notes on the pruning of tea seed trees.

An outbreak of black rot in Upper Assam.

We are, Gentlemen,

Yours faithfully,

A. D. PICKFORD, Chairman.

R. GRAHAM,

W. A. DUNCAN,

A. D. GORDON.

CALCUTTA.

28th February 1919.



Indian Tea Association.

STATEMENT OF ACCOUNTS.

For the year 1918.

Indian Gea Association.

BALANCE SHEET as at 31st December 1918.

LIABILITIES.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.
Sundry Liabilities ...	...	...	...	968	6	0	OUTSTANDING	...	...	...	...	...	10	0	0
GENERAL ACCOUNT—															
Balance as per last Account... Add—Surplus Revenue	75,180	15	11				CASH—								
	75,331	12	9				In Bank of Bengal	...					64,461	2	8
Transferred to Scientific Officers' Capital Account	1,63,612	12	8					...						29	1
	90,000	0	0	63,512	12	8									
Total Rs.	...	...	...	...	...	...	64,471	2	8	TOTAL RS.	...	...	...	...	...
													64,471	2	8

Examined and found correct,

**LOVELOCK & LEWIS,
Chartered Accountants.**

**H. M. HAYWOOD,
Secretary.**

Calcutta, 15th February 1919.

Indian Tea

REVENUE ACCOUNT for the

EXPENDITURE.	Rs.	As.	P.	Rs.	As.	P.
Monthly contribution to Bengal Chamber of Commerce ...	9,600	0	0			
Printing ...	5,280	11	0			
Petty Charges ...	669	7	6			
Stationery ...	405	7	9			
Stamps ...	1,138	2	3			
Telegrams ...	7,231	10	9			
Books and Newspapers ...	244	2	9			
Audit Fee, 1917 ...	50	0	0			
Law Charges ...	496	0	0			
Charges General ...	2,000	0	0	27,115	10	0
Contribution to Assam Branch ...				1,200	0	0
Do. Surma Valley Branch ...				1,200	0	0
Indian Tea Association, London, contribution for Office Expenses £800 ...				10,629	12	1
Surplus to Capital Account ...				78,331	12	9
TOTAL Rs. ...	11,18,477	2	10			

Examined and found correct,

LOVELOCK & LEWES,

CALCUTTA, 12th February 1919.

Chartered Accountants.

[41]

Association.

year ended 31st December 1918.

INCOME			Rs.	As.	P.	Rs.	As.	P.
Subscription	---	---	---	---	---	1,18,227	2	10
Interest	---	---	---	---	---	250	0	0
TOTAL Rs.	1,18,477	2	10

H. M. HAYWOOD,
Secretary.

[42]

Indian Tea

Scientific Officers'

BALANCE SHEET as at

LIABILITIES.	Rs.	As.	P.	Rs.	As.	P.
SUNDAY LIABILITIES ... ... ...	... ...	... ...	... ...	708	6	6
CAPITAL ACCOUNT—						
As per last account	38,082	14	9			
Add—Transferred from Indian Tea Association	90,000	0	0			
	1,26,082	14	9			
Less—Deficiency of Revenue account	75,876	3	2	50,406	11	7
TOTAL Rs.	51,115	2	1			

Examined and found correct.

LOVELOCK & LEWES,

Chartered Accountants.

Calcutta, 18th February 1919.

Association.Account,

31st December 1918.

ASSETS.	Rs.	A.	P.	Rs.	A.	P.
TOOKLAI BUILDING—						
As per last account ...	35,800	14	10			
Less—Depreciation ...	9,464	14	10	26,336	0	0
CHEMICALS AND APPARATUS—						
As per last account ...	2,549	10	2			
Less—Depreciation ...	486	11	10	2,062	14	4
FURNITURE ACCOUNT—						
Tooklai Bungalow "A" ...	612	10	3			
Less—Depreciation ...	61	4	3	551	6	0
Tooklai Bungalow "B" ...	899	3	6			
Less—Depreciation ...	39	14	9	359	4	9
Tooklai Laboratory ...	243	2	5			
Less—Depreciation ...	24	5	0	218	13	5
OUTSTANDING ...						
ADVANCE ...						
CASH—						
In hand—Officer-in-Charge, Calcutta Central Office ...	166	13	6			
In hand—Officer-in-Charge, Tooklai ...	1,858	13	3			
In hand ...	50	14	0			
Bank of Bengal ...	14,756	11	2	16,893	3	11
... TOTAL Rs. ...						
				51,115	9	1

H. M. HAYWOOD,
Secretary.

Indian Year**Scientific Officers'
REVENUE ACCOUNT for the**

EXPENDITURE.	Rs.	As.	P.	Rs.	As.	P.
Establishment ... ... ...	...	...	...	41,748	6	2
Tocklai Experimental Station Expenses ...	...	...	...	20,958	11	11
Entomologist Laboratory Expenses ...	...	...	...	4,182	1	5
Mycologist Expenses ...	...	...	...	6,535	2	2
Chemical Department Expenses ...	...	...	...	9,559	6	5
Borbhetta Grant ...	...	...	...	6,136	12	3
Calcutta Laboratory Expenses ...	...	...	...	20,817	2	9
Depreciation on Tocklai Building ...	9,404	14	10			
Do. on Tocklai Furniture for Bungalow "A"	61	4	3			
Do. Do. Do. "B"	39	14	9			
Do. Do. Laboratory ..	24	5	0			
Do. on Tocklai Chemicals and Apparatus ...	486	11	10	10,077	2	8
Petty Charges ... ... ..	...	...	...	15	2	0
Audit Fee for 1917 ... ...	...	...	...	100	0	0
Interest on Bank overdraft ..	...	...	...	124	11	3
TOTAL Rs. ...	...	...	...	1,20,254	11	0

Examined and found correct.

LOVELOCK & LEWES,

CALCUTTA, 15th February 1919.

Chartered Accountants,

Association.Account.

year ended 31st December 1918.

INCOME.			Rs.	As.	P.	Rs.	As.	P.
Grant from Government of India ...			15,000	0	0			
Do. Do. Bengal ...			4,000	0	0			
Do. Do. Assam ...			12,000	0	0			
Contribution from Dooars Planters' Association			2,171	9	0			
Do. Darjeeling Planters' Association			500	0	0			
Do. Assam Branch ...			4,321	8	6			
Do. Terai Planters' Association ...			300	0	0			
Do. Surma Valley Branch ...			2,737	1	6			
Sale of Books ...			1,960	7	10	41,030	3	0
Do. Quarterly Journals ...			1,587	13	0	3,548	4	10
Deficiency in Revenue transferred to Capital Account ...			...	...	...	75,676	3	2
TOTAL RS. ...	...	...	...	...	...	1,20,254	11	0

H. M. HAYWOOD,
Secretary.

Indian Tea Association.

*Analysis of subscriptions for the year ended
31st December 1918.*

No.	Names.	Amount.		
		Rs.	As.	P.
1	Messrs. J. Mackillican & Co. ...	1,004	0	0
2	" Mackinnon Mackenzie & Co. ...	1,089	8	0
3	" Bengal Tea Co., Ld. ...	57	8	0
4	" Horne Miller & Co. ...	186	12	0
5	" Duncan Brothers & Co. ...	9,965	0	0
6	" Gillanders Arbutnott & Co. ...	1,628	12	0
7	" Kettlewell Bullen & Co. ...	247	12	0
8	" Doonea Tea Co., Ld. ...	2,006	0	0
9	Mr. Wm. D. Turner ...	150	14	0
10	" J. Stansfield ...	310	8	0
11	" C. P. Marshall ...	237	8	0
12	" Frank Pullen ...	327	0	0
13	Messrs. Walker Goward & Co. ...	112	8	0
14	" Barlow & Co. ...	498	0	0
15	" Davenport & Co. ...	2,634	0	0
16	Mr. C. W. Slocum ...	233	8	0
17	Messrs. Balmer Lawrie & Co. ...	6,130	8	0
18	" Indian Planters Agency Co., Ld. ...	583	12	0
19	" Grindlay & Co. ...	149	8	0
20	" James Finlay & Co., Ld. ...	17,870	2	0
21	" Kilburn & Co. ...	4,858	8	0
22	Mr. W. S. Cresswell & Co. ...	2,017	1	0
23	" C. A. Stewart ...	335	0	0
24	Messrs. Geo. Henderson & Co. ...	1,077	6	0
25	" Begg Dunlop & Co. ...	7,829	4	0
26	" Chandpur Tea Estate ...	10	0	0
27	" Williamson Major & Co. ...	11,221	8	0
28	" McLeod & Co. ...	8,651	0	0
29	" Macneill & Co. ...	6,439	8	0
30	" Octavius Steel & Co. ...	10,992	0	0
31	" Shaw Wallace & Co. ...	6,006	13	2
32	" Barry & Co. ...	2,634	8	0
33	" Jardine Skinner & Co. ...	4,141	8	0
34	" Planters Stores & Agency Co., Ld. ...	5,782	6	0
35	" King Hamilton & Co. ...	153	4	8
36	Mr. M. Bather ...	10	0	0
37	Messrs. The National Agency Co., Ld. ...	209	8	0
38	" Cox's Shipping Agency Co., Ld. ...	175	0	0
39	" Samuel Fitz & Co., Ld. ...	167	8	0
40	Mr. S. M. Bose ...	112	8	0
TOTAL Rs. ...		118,227	8	10



Indian Tea Association.

GENERAL COMMITTEE.

CORRESPONDENCE,

&c.

Assam Branch Proceedings.

Minutes of the 29th Annual General Meeting of the Assam Branch, Indian Tea Association, held at the Moriani Club on Saturday the 14th December 1918.

Present:

MEMBERS.

The Hon'ble Mr. H. Miller, C.I.E.	<i>Chairman.</i>
Lt. Col. C. W. Simkins ...	<i>Vice-Chairman.</i>
Major H. Garbett ...	Budla Beta Tea Co. Ltd.
Mr. C. Wood (by proxy Major Garbett) ...	Doom Dooma Tea Co. Ltd.
" W. H. Woodward ...	Tingri Tea Co. Ltd.
" A. L. Playfair (by proxy Mr. Woodward) ...	Greenwood Tea Co. Ltd.
" G. E. Collins (by proxy Mr. Woodward) ...	Bokel Tea Estate.
Capt. C. C. Chambers ...	Hukanpukri Tea Estate.
Mr. G. S. W. Bradish ...	Joyhing Tea Estate.
" A. D. Macfarlane ...	Joonktoli Tea Co. Ltd.
" W. Maxwell ...	Assam Company.
" J. S. Ronald ...	
" G. Stewart ...	Borhat Tea Co. Ltd.
" T. H. Knolles ...	
" H. F. Wilson ...	Madoorie Tea Estate.
" John Dey ...	
" J. S. Best ...	Borahie Tea Estate.
" W. G. McKercher ...	
" A. Moffat ...	Amgoorie Tea Estates Ltd.
" R. C. Main ...	
" F. Banwell ...	Jhanzie Tea Association Ltd.
" H. S. Oliver ...	
" A. E. Porteous ...	Meleng Tea Estate.
Capt. C. W. Allen ...	
Mr. R. E. McLennan ...	Naga Ali Tea Co. Ltd.
" A. L. Carless ...	
" C. E. Robinson ...	Scottish Assam Tea Co. Ltd.
" S. O. Jackson ...	
" Geo. Simpson ...	East India Tea Co. Ltd.
" E. B. Sim ...	
" John Thom ...	Mcabund Tea Co. Ltd.
" R. Cross ...	
" J. Ritchie ...	Noahabari Tea Estate.
" F. Lawrence ...	
" D. S. Withers ...	Hunwal Tea Co. Ltd.
" O. F. Hamilton ...	
	Titabur Tea Co. Ltd.
	Dahingreapar Tea Estate.
	Dessai and Parbatia Tea Co. Ltd.

Mr.	H. J. Severin	...	...	Salonah Tea Co. Ltd
"	W. R. Alexander	...	...
"	T. E. Congdon	...	...
"	P. E. R. Brown	...	...	Dhooli Tea Estate.
"	R. C. James	...	...
"	J. G. James	...	...
"	W. Riddell	...	...	Deha Tea Estate.
"	A. A. Say	...	...	Teok Tea Estate.
"	R. Anderson	...	...	Grob Tea Co. Ltd.
Dr.	J. Hewan	...	...
Mr.	D. Slimmon	...	...
"	W. B. Miller	...	...
"	Geo. Miller	...	...	Jorehaut Tea Co. Ltd.
"	A. R. Nevill	...	...
"	J. P. Sheriff	...	...
"	W. A. B. Nicholetts	...	...
"	J. C. Walker	...	...
"	C. Ingram	...	...	Rungajaun Tea Co. Ltd.
"	P. L. Flood	...	...	Dolaguri Tea Estate.
"	H. A. Cockell	...	...	Hautley Tea Estate.
"	C. L. Wilkin	...	...	Doiang Tea Estate.
"	H. V. Cowley	...	...	Lattakoojan T. E. Amalga-
"	A. W. Graham	...	...	mated T. E. Co. Ltd.
"	John Craig	...	...	Nambor Nadi Tea Co. Ltd.
"	A. Chrystall	...	...	Amluckie Tea Co. Ltd.
"	D. M. Somerville	...	...	Sagmootea Tea Estate.
"	H. Lyall	...	...	Chubwa Tea Co. Ltd.
"	R. J. Ramsay	...	...	Jeajuri Tea Estate.
Lt. Col.	E. P. R. Gilman	...	...	Barduar Tea Estate.

GUESTS.

Lieut. Col. W. M. Kennedy, C.I.E.,			
I.A.	...	...	Chairman, Assam Labour Board.
Mr.	B. C. Allen, I.C.S.	...	Deputy Commissioner, Sib-sagar.
"	H. O. Desenne	...	Superintending Engineer, Assam Circle.
"	W. E. Knight	...	Executive Engineer, Sib-sagar.
"	T. L. Buchan	...	Assam Bengal Railway.
"	E. A. Andrews	...	Entomologist to the I. T. Association.
"	A. C. Tunstall	...	Mycologist to the I. T. Association.
"	P. D. Kirkham	...	Supervisor, Assam Labour Board.

The Hon'ble Mr. H. Miller having taken the Chair the Secretary read the notice convening the meeting.

The Chairman then addressed the meeting as follows:—
GENTLEMEN,—Before commencing business I should like to extend
a very hearty welcome to all guests who are with us to-day, *viz.* :—

Lieut. Col. Kennedy, Chairman Assam Labour Board, Messrs.
Allen, Desenne, Knight, Buchan, Andrews, Tunstall and Kirkham.

Mr. Pickford, the Chairman, Indian Tea Association, Calcutta,
had hoped to attend this meeting but was prevented from doing so
at the last minute. I have received letters of regret for their
absence from Messrs. C. Wood and C. J. Gawthrop.

I know you are all delighted to see our old friend Col. Kennedy
with us again, and on behalf of the Association I express their
thanks to him for his kindness in undertaking the lengthy journey
from Calcutta and I know you will be glad to hear that later on he
has agreed to address the meeting on the present position of the
tea industry.

Since our last meeting Mr. Bentson-Bell has succeeded to the
Chief Commissionership which I need hardly say is a matter for
congratulation to the Province. I regret that owing to heavy
engagements in the Surma Valley and elsewhere he has not yet
been able to visit this Valley, but I can assure him that when he
does we shall extend both him and his wife a most hearty welcome.

As you know Col. Gurdon, who obtained an extension of his
service as Commissioner is due to retire in the spring of next year.
He had hoped to attend this meeting but was prevented from doing
so owing to his appointment as a member of the Committee on
Franchises under the Reform Scheme Report, in consequence of
which he has already left for Calcutta. At our General Meeting in
November 1917, I made the following remarks with reference to his
then approaching retirement and I cannot do better than now to
repeat them.

"Throughout his service in Assam, in whatever capacity he
was acting, he has always shown the keenest interest and sympathy
with the Tea Industry and the many subjects arising in connection
therewith and on behalf of this Branch as well as myself personally
I wish to accord him our very grateful thanks for the ungrudging
aid which he always extended to us. We all much regret his
unavoidable absence to-day as thereby we are unable to personally
acknowledge his help but I am sure you will wish me to request
our Secretary to convey our thanks to him together with our best
wishes for his health and long life in his retirement."

Your thanks are again due to the General Committee for the
work they have carried out on behalf of the Association during the
past year. Few of you are aware of the many and varied subjects
which came up for the decision of the General Committee from
time to time as the majority of such matters are of a more or less
confidential nature which it is difficult to publish. I will now

endeavour to give you a resume of the work of the Association during the past year.

FINANCIAL POSITION OF THE ASSOCIATION AND THE JUBILEE WARD.

From the Accounts of the Association and the Jubilee Ward for 1917 published in the last February proceedings you will have observed their financial position.

I am glad to inform you that the membership of the Association still continues to increase, four gardens with an acreage of 1460 acres having joined the Association during the year. The area now represented by this Association amounts to 210,333 acres as against 205,381 acres last year being an increase of 4952 acres, made up of the above mentioned area of 1460 acres and 3492 acres in respect of new extensions of existing members' concerns.

The following is a list of new members :—

Chokidangi Tea Estates Ltd., Dibrugarh ...	725 acres.
Madhupur Tea Estate, North Lakhimpur ...	225 "
Singri T. E. of the Bamgaon Tea Co. Ltd., Tezpur ...	510 "
Total ...	1,460 acres.

FINANCIAL POSITION OF THE INDUSTRY.

Since our last Annual General Meeting all of us have been through a more or less anxious period either through lack of freight, or stores, or machinery, but taking the year all round I think we can congratulate ourselves on having come through it as satisfactorily as we have done. I am convinced that this is due in a very large measure to the fact that Col. Kennedy in addition to his duties as Chairman of the Assam Labour Board was appointed as Tea Commissioner for India and I should like to place on record the hearty thanks of this Association to him for the immense amount of time and trouble which I know he has expended on behalf of the Industry. I do not propose to go into the details of the Food Controller's scheme of which you are all aware. I need hardly say the matter is in the hands of the London and Calcutta Associations who are at present more particularly dealing with the question of the liability for loss in exchange. What the position will be in the near future is impossible for me to say and I am afraid Col. Kennedy will also not be in a position to enlighten you but I think we can presume that even if the position for a time may be a difficult one, yet it will not be long before the Industry will again have a successful

On the 11th of May 1918 a Conference was held at Government House, Shillong, to give effect to the resolutions of the Delhi War Conference and certain resolutions were passed with regard to the question of man-power, the promotion of the War Loan, the utilization of the resources of the Province to the best advantage, and the dissemination of true information regarding the War. This Conference I attended and I subsequently requested Chairmen of Sub-Committees to hold public meetings in their respective Circles in order to further the above resolutions. Several successful meetings were held and the suggestion was made that for the period of the War one European for every 500 acres should be considered as sufficient to carry on the work of a tea garden efficiently. With this suggestion your General Committee were divided in opinion and the Calcutta Association took the greatest exception thereto stating that in their opinion all the circumstances would appear to point to the necessity of not permitting the European population of the Province to be further depleted. Further Conferences were held and enquiries called for with the result that the Calcutta Association in their letter of the 27th August wrote this Association giving them the results of the returns which have been submitted to them by members in connection with man-power in the Districts and suggesting certain steps should be taken with reference to the supply of further men. Nothing more has been done in the matter and it is presumed that the further consideration of the question of man-power will not now arise.

In connection with this question the Association's opinion was in November last requested on the draft Bill to provide that certain persons liable to military service under the Indian Defence Force Act 1917, should be liable to perform war work, a Bill which is entitled the Industrial Compulsion Act. You will remember that this was the Bill which was introduced into the Imperial Council by the Commander-in-Chief of India and which the Hon'ble Mr. Ironside strenuously opposed. The Calcutta Association have also protested against the Bill and I think you can take it that your General Committee, who will consider the matter this afternoon, will also add their protest to a Bill the necessity for which has never yet been disclosed.

The future of the Indian Defence Force is I understand under the consideration of the authorities and in this connection for the benefit of those who may not have seen it I quote an Associated Press telegram dated the 6th instant published in the *Statesman* of the 8th instant which reads as follows :—

"The *Pioneer* understands that the question of the future of the Indian Defence Force is under the consideration of the authorities. It is certain that the decisions which will be arrived at in regard to the military training of the civil population at Home will affect the arrangements to be made in India. The course to be adopted, therefore, is the passing of a Bill for the continuance of the Indian Defence Force for a time. We believe the service required from members of that body will meanwhile be materially

"reduced, having regard to the fact that hostilities have terminated
"and a period of commercial and industrial activity is expected.
"Another consideration is found in the demands that will be made
"on the time of officials and others in the near future by famine
"relief measures which will render it impossible for them to devote
"themselves to military duties. The permanent scheme, when it
"is introduced, will probably provide that men coming to India for
"the first time shall be required to perform most of their training
"within a year or two after their arrival. Subsequently demands
"upon them are likely to be comparatively small. In the case of
"those who have served in the war or undergone thorough training
"before arriving in this country exemption from this elementary
"training will no doubt be given. It is obviously desirable that
"no scheme of a permanent character should be passed without the
"fullest consideration being given to it, and therefore the proposal
"to continue temporarily the existence of the Defence Force on the
"modified basis indicated pending the preparation of the new
"project will no doubt commend itself to the British population
"in India."

I know you will all be glad to hear that it is no longer necessary to submit priority applications to the Ministry of Munitions for materials required from the United Kingdom. The Indian Munitions Board will still however be prepared to assist in the case of urgent demands. The following is the Press communiqué which has been issued by the Indian Munitions Board, dated Simla, November 29th :—

"It is notified for general information that intimation has been received from His Majesty's Secretary of State for India that it is no longer necessary to submit priority applications to the Ministry of Munitions for material required from the United Kingdom. The Indian Munitions Board will still, however, be prepared to assist in the case of urgent demands. In such cases applications should be submitted in duplicate, on the existing form, to the local priority authority concerned. If the Indian Munitions Board is satisfied as to the grounds of urgency a telegraphic recommendation will be made to the Secretary of State for India subject to the conditions now in force with regard to telegraphic recommendations."

As most of you know until quite recently I have throughout the period of the war advised the Local Government on every priority certificate application from Assam which has had to be forwarded through me to the Local Government. As you can imagine this work has been very heavy and I need hardly say that I am delighted that the necessity for its continuance has ceased although at the same time I may add that I have been only too glad to have done what I could to aid the industry.

Owing to the high price of cotton cloths you are doubtless aware that standardised cloths have been manufactured and will shortly be for sale throughout Assam. Your General Committee

557

have been consulted as to their means of disposal and in all probability such means will differ in the different districts of the Province, some General Committee men having themselves undertaken to stock and dispose of the cloths whilst others prefer to obtain the cloth from licensed vendors.

The Association in May last were consulted by the Local Government on the question of traffic congestion and in reply stated that curtailment of traffic on Assam Rivers and Railways did not appear to be necessary at present and that they were of opinion that with better management of the Assam Bengal Railway it was considered the supply of rolling stock was sufficient for all necessary traffic. Amongst other suggestions it was advised that (a) acceleration of the traffic should be effected thus ensuring a quicker return of coaches and wagons; (b) the export of paddy from the province should be prohibited thus enabling the import of rice to be curtailed and (c) the restriction should be placed on unnecessary local booking of rice, oil, etc., which is grown locally and can be carried by carts or country boats.

While on this subject I cannot do better than draw your attention to the Resolution No. 996 of the Government of India dated the 11th October 1918, on the subject of the conservation of grain supplies and control of movements of grain. The Local Government in forwarding a copy of the Resolution to this Association stated as follows :—

" In view of possible difficulties in obtaining rice from outside the Province your Association will doubtless consider whether it should not advise its members to lay in stocks of local paddy in advance so far as this is practicable."

This Resolution and Local Government's letter above referred to was published in the October proceedings of the Branch and doubtless those who have desired to do so have already acted on the local Government's suggestion.

The matters I have mentioned up to now have been those which have arisen (amongst others) in connection with the War and I cannot close this portion of my address without a reference to the relief and thankfulness with which the news of the signing of the Armistice was received in Assam, and we can all only sincerely trust that a lasting peace may be shortly signed by all the belligerents. In looking back over the four last ghastly years I think the industry can truthfully say that it has done its best for India and the Motherland in supplying men and money for the prosecution of the war to say nothing of the supply of its principal product, namely, tea, without which both the allied armies and the civil population would have been sorely tried. The number of men who have volunteered are contained in the returns which have been submitted, many of whom have also made the supreme sacrifice whilst others have in captivity or have returned wounded.

16

of those who have remained have contributed liberally to War Loans and Relief Funds and I can only add that I trust they will continue to contribute to the Relief Funds which after the conclusion of peace will in all probability be more welcome even than they are at present. I see that it is hoped that the peace terms may be signed in April or May next, in which case before the next Annual Meeting I think we may expect the industry to be well on its way to becoming in a flourishing condition again.

REFORM SCHEME REPORT.

In July last the Report on Indian Constitutional Reforms by His Excellency the Viceroy and Secretary of State was published. Those of you who have taken the trouble to read it must have been impressed with its value as an historic document. Those of you who have not read it are doubtless aware of the proposals contained therein so that I do not think it now necessary for me to go into the details of such proposals. Two Committees have been formed and are now travelling throughout India taking evidence in order to come to decisions on the matters which have been referred to them by the Secretary of State for India. One of these Committees is enquiring into the questions of Franchise and Constituencies and the other on the Division of Functions. The Local Government requested this Association to nominate a witness to represent its views before the Committees and to forward a copy of the Scheme or memoranda of points which it was desired should be placed before the Committees by the witness nominated. Your General Committee and the Calcutta Association were consulted with the result that I have been nominated by this Branch to give evidence before both Committees and my written statements in connection with the evidence to be given by me has already been forwarded to the Local Government. I am leaving to-morrow night for Calcutta as I have to appear to give evidence there before both Committees on the 18th instant.

INCOME TAX RETURNS.

In April last the Commissioner, Assam Valley Districts, requested the Association to favour him with an expression of opinion on the proposals as to the lines on which rules under section 43 (2) (b) of the Income Tax Act 1918, should be framed. It was at once observed that the Government of India's intention was to assess tea gardens to Income Tax and the correspondence was therefore forwarded to the Calcutta Association for necessary action. You will be doubtless aware of the subsequent proceedings as the correspondence between the Calcutta Association and the Government officials has been published in the newspapers. The industry is not liable to assessment of Income Tax and its question of liability will have to be decided by the High Court, Calcutta.

NATIVE STATES RECRUITMENT.

In April last the Local Government forwarded this Association a set of draft model rules which had been formulated by the Government of Bihar and Orissa in connection with Native States recruitment which rules gave effect to some of the criticisms submitted by the Calcutta Association. The Calcutta Association prepared a Note showing how far the Government of Bihar and Orissa had adopted the suggestions put forward by the General Committee and commenting on several points where the Committee's proposals had not been given effect to and a copy of such Note was forwarded to the Government of Bihar and Orissa expressing the hope that the points referred to in the Note would be taken into consideration. I have not received any further information as to the present position of the matter.

INCREASING COST OF SIRDARI RECRUITING.

So far as I am aware no steps have yet been taken to carry into effect the proposals which were put forward in the Reports of the Sub-Committees of the London and Calcutta Associations who were appointed to consider this question. Like many other matters I presume it has been shelved for the period of the War. If this is so it will doubtless be not long before some action is taken to carry out the proposals. So far as the general question of recruitment is concerned it is a matter for great congratulation that the present recruiting prospects are better than for many years. This will enable gardens, whose labour forces have been seriously depleted by the Influenza epidemic, to replenish their losses. Since our last meeting certain portions of the Godavary Agency tracts have been opened for recruitment for Assam, the Notification in respect of which was published in last February proceedings of this Branch.

The Annual Report of the Assam Labour Board was published this month and gives you full details of the excellent work done by the Board during the past year. I think you will agree that it is a matter for great congratulation that the Arkutty and his nefarious practices have almost ceased to exist. I will now ask Colonel Kennedy to be good enough to address you on the question of recruitment and the position of the industry generally.

Col. Kennedy then rose and addressed the meeting on the questions of Native State and Agency Tract recruitment and the Food Controller's scheme.

The Chairman and members having cordially thanked Colonel Kennedy for his interesting information the former continued his address.

LABOUR RULES AGREEMENT AND ENTICEMENT OF LABOUR.

From the Minutes of the Annual General Committee Meeting held in the proceedings for March last year.

your General Committee held a very lengthy discussion with reference to the question of enticement and harbouring of labour. At such meeting I made the following remarks which I reiterate to-day.

"The position is a serious one at the present time as we hear from all sides that the harbouring and enticement of coolies is being carried out from all parts of the Valley and it is impossible for the industry to remain inactive if this objectionable procedure continues. From information received it would appear that it is not only confined to non-signatories to the Labour Rules. If this is correct I can only say that no words of mine can sufficiently condemn those signatories to the Labour Rules Agreement who use the Agreement as a cloak for their inequities. That some action will have to be taken to stop the existing practices is evident and I will now ask you to discuss the matter and suggest what steps should be adopted."

Your Committee after discussion passed a resolution which I will read to you. The Chairman having read the Resolution proceeded :—

In consequence of such resolution a representative meeting of the Agency Houses was held in Calcutta on the 2nd of August last which was attended on behalf of this Association by myself, Mr. Simkins your Vice-Chairman, Mr. Moffat a member of your General Committee and your Secretary. The Chairman of the Surma Valley Branch, Indian Tea Association and other members of that Association and the Vice-Chairman of the Dooars Planters' Association were also present. A very full discussion took place and several suggestions were made to combat the evil, amongst which was the adoption of a general policy of retaliation. This, however, was not considered practicable and it was ultimately decided to recommend to the General Committee, Indian Tea Association, Calcutta, that a clause should be inserted in the new Labour Rules Agreement similar to that contained in the draft Enticement Act, namely, providing that the onus of proof that the accused took all reasonable steps to ascertain that in employing, etc., the coolies he was not acting illegally, should be on the accused.

I have not yet heard whether it has been found possible to include the proposed clause in the New Labour Rules Agreement the draft of which is still in the hands of the Indian Tea Association, Calcutta.

TEA THEFT.

In August last this Association was addressed by the Darjeeling Planter's Association with reference to insufficient sentences passed in certain cases and asking that a joint action be taken by all concerned associations with a view to the enhancement of such sentences. The matter was apparently also referred to the Surma Valley Branch who addressed the Local Government asking if it would be possible to introduce a law making it necessary to prosecute

[]

a certificate of origin for all retailers of tea and this request has also been made by the Dooars Planters' Association to the Government of Bengal. The Local Administration have requested this Association's views and the matter is being discussed by your General Committee at the conclusion of this meeting after which a reply to the Local Government will be forwarded.

LABOUR EMIGRATION TO MORE DISTANT CROWN COLONIES.

The Government of India on the 23rd of March last published their Resolution No. 3691-D., on the subject of labour emigration to the more distant Crown Colonies and a copy of this very lengthy and interesting document was printed and forwarded to every member of the Association and as no objection was taken to any of the proposals contained in the Resolution the Local Government were informed that this Association had no objection thereto.

RULES RELATING TO DEBARKATION DEPOTS.

The rules relating to the maintenance of Debarkation Depots were published in last October proceedings of the Branch and therefore should any question arise with regard to the detention of emigrants, procedure in cases of sickness, or charges made in respect thereof I should advise all members to carefully study the rules.

EPIDEMIC DISEASES ACT.

The draft regulations to be issued under the Epidemic Diseases Act 1897 were published in the Branch proceedings of October 1917, since which date the reports showing the progress of the Kala-azar survey in Assam have been published from time to time in the Proceedings for the information of members, and we can only hope that the steps which are being taken by the Local Government to check the disease will prove effective.

WITHDRAWAL OF SECTION I OF THE SETTLEMENT RULES.

In June last this Association were informed that Chief Commissioner had decided to drop the proposal to withdraw applications for waste land for tea cultivation from the operation of Section I of the Settlement Rules under the Assam Land and Revenue Regulation, the effect of such decision being that no change will be made in the existing Statutory Rules or in the areas in which applications under Section I of the Rules might be presented for consideration. Pending and future applications will be dealt with individually on the merits of each case.

COMMUNICATIONS.

At the Annual General Committee meeting held in March last the replies received from Sub-Committees on the subjects of communications were considered and a Sub-Committee was appointed

[101]
to approve a strong representation which was to be drafted by the Secretary and forwarded to the Local Government. This representation was duly forwarded on the 23rd of May last to the Hon'ble Mr. Bull who I believe has consulted all the Executive Engineers in the Valley thereon. No reply has yet been received from him. The Secretary's letter was published in the May proceedings of the Branch.

I am glad to inform you I have received a letter from Mr. Pickford, the Chairman, Indian Tea Association, Calcutta, with reference to the accommodation reserved on the Eastern Bengal Railway for those travelling between Assam and Darjeeling in which he states that from next year a special type of bogie will be attached to the respective trains, containing one first class and one second class compartments, and a couple which may be treated as a first or second according to circumstances. There will also be a servants' compartment, a luggage compartment and an intermediate and lights and fans will be fitted. This innovation means that neither luggage nor servants will have to be transferred during the journey. I need hardly say how much these facilities will be appreciated and I know you will wish me to accord Mr. Pickford our very hearty thanks for his good offices in obtaining their sanction (Applause).

WATER POWER RESOURCES OF INDIA.

The Government of India have had under consideration the question of undertaking a systematic survey of the water power resources of India for the generation of electrical energy. With this object in view they have appointed Mr. Barlow, Chief Engineer, United Provinces, and Mr. Mears, the Electrical Advisor to the Government of India, to make a preliminary enquiry. They are visiting Shillong shortly and this Association's views have been requested on this question. There is no doubt that the survey should be encouraged and your General Committee have been requested to forward their views.

THE LATE MR. WILLIAM JACKSON'S TRUST.

The delay in the administration of this Trust is due to the fact that on account of a claim which has been made by the Inland Revenue in England for Excess profit duty the final adjustment of the late Mr. William Jackson's Estate has been postponed. The London Committee are keeping the applications which have been made for relief under the Fund and these will be placed before the Trustees of the Will as soon as the latter are in a position to consider them.

SHILLONG NURSING HOME.

In April last Mr. Playfair, the Honorary Treasurer to the Lady Mayoress' Indian Nursing Association, wrote the Association enclosing a copy of a letter from the Hon'ble Mr. A. R. Edwards, the Second Commissioner to the Chief Commissioner of Assam, regarding a proposed new Nursing Home in Shillong under the management of the Lady Mayoress' Indian Nursing Association. All of you have been exceedingly

[REDACTED]

by your respective Chairmen of Sub-Committees asking for subscriptions in support of the Home. The replies received vary considerably, some disagreeing with the scheme, others referring the matter to their Home Boards, whilst other have given donations and subscriptions, or promised to do so. The Home was opened in June and has been practically full ever since.

I am informed all Managers who have been to Shillong are in favour of its continuance and there is no doubt that it supplies a very great want, and I can only trust that every effort will be made by Superintendents and Managers to endeavour to obtain annual subscriptions from their Concerns in support of the Home. Every Estate should subscribe for its European staff and their families in which event the Home would very soon be a paying concern and capable of enlargement.

IMPROVEMENT IN THE EXISTING BREEDS OF CATTLE IN ASSAM.

This Association were consulted with reference to the improvement of cattle breeding in Assam and their opinion was requested on the proposals contained in a letter from the Director, Department of Agriculture Assam, to the Chief Commissioner. The Committee were of opinion that the members might be prepared to accept and to maintain bulls but could not undertake the compulsory treatment of their coolies' bulls as this was always objected to and might therefore tend to upset the labour force and the Local Government were informed accordingly. On the 1st of October last the Chief Commissioner issued the Resolution No. 3846R. in which after discussing the whole question it is stated he proposes to reply on the following measures :—

- (1) Importation of selected sires which will be entrusted either to the Local Bodies or to Tea Planters and other individuals interested in cattle breeding and the improvement of milk supply.
- (2) The gradual education of the people by example and precept to understand the benefits of selective breeding and of proper feeding and keeping of cattle.
- (3) The reservation of adequate grazing grounds.
- (4) Introduction of suitable fodder crops and the devising of means for preserving grass and other fodder in the condition in which the people live.

To supervise the working of the experiments and to help in educating the people it is intended to constitute local Committees of persons interested in cattle breeding.

MOTOR VEHICLES IN ASSAM.

Your Association's views were during the year requested on the draft rules for the regulation of motor vehicles in Assam which had been forwarded for their approval. The views expressed

lines of those used to regulate the motor traffic of populated districts and the Local Government was informed that in the opinion of the Association the districts of Assam were not sufficiently advanced for the introduction therein of the proposed rules.

VOTING OF SUB-COMMITTEES.

In June 1917 it was ascertained that many members had for several years been voting on a wrong basis, the votes having been calculated on the acreage of each garden instead of the total acreage of the Concern, in consequence of which such members have received a considerable number of votes in excess of the number to which they are entitled under the rules. The voting of each Concern has now been amended but one or two outstanding questions still remain to be decided by the Committee, more particularly the question of voting on behalf of a Concern which may have gardens in the jurisdiction of more than one Sub-Committee. The General Committee are discussing this matter to-day after the close of this meeting.

PROPOSED VALUE-PAYABLE PARCELS BETWEEN INDIA AND THE UNITED KINGDOM.

The Local Government have addressed this Association with reference to a Scheme put forward by the Government of India for the exchange of value-payable parcels between the United Kingdom and India. It appears that proposals for the introduction of such a system were made as far back as 1876 and were renewed in 1884 and 1907. On previous occasions the opinions for and against the scheme were about equally divided, but as might be expected while the opinion of the consumers were in favour of the proposal the Trades Associations, which represent the retail shopkeepers, were unanimously opposed to it. In view of this fact His Majesty's Government were informed that the Government of India were not prepared to enter into the arrangement. Intimation has now been received by the Government of India that the General Post Office, London, propose negotiating with the dominions and allied and possibly through neutral countries for the establishment of a service for the collection of trade charges on parcels exchanged with the United Kingdom and the Government of India are invited to co-operate in the scheme.

I have no doubt that as on previous occasions consumers will unanimously be in favour of the proposal which will be considered by your General Committee to-day.

ASSAM VALLEY PLANTERS' WAR RELIEF FUND.

At the last Annual General Committee Meeting the Minutes which were published in the March proceedings particulars of the annual collections since the commencement of the Fund in 1914 were given from which it appeared that during 1917 the subscriptions amounted to the extent of upwards of Rs. 18,000 compared with Rs. 12,000 in 1916. It was agreed a special effort should be made

nd the Secretary was subsequently requested to publish in the branch Proceedings a list of the monthly subscribers to the Fund with the amount of their subscriptions in order to enable the members of the General Committee to ascertain the names of non-subscribers. subsequently in the September Proceedings a summary of the receipts by the different Sub-Committees from January 1915 to September 1918 was published with the total receipts of each Sub-Committee or the period mentioned. I regret to say that apparently any special effort the General Committee have made to increase subscriptions has met with little response. As I have previously stated after the war he calls on the Fund will in all probability increase rather than diminish and it is therefore essential, if we are going to continue to do our duty, that every member of the Association should do his bit by subscribing to the Fund whatever he can afford each month and thus help to alleviate the enormous amount of suffering which is prevalent throughout the world. India is one of the few countries which, far from suffering, has in a good many industries made money out of the War, and I consider it should be a privilege for those who have remained in Assam to subscribe for those who have suffered in some form or other in the prosecution of the war. I trust therefore that if this appeal is heard or seen by any non-subscribers to the Fund they will immediately agree to contribute monthly whatever they can afford. All that is necessary is to send their names and subscriptions each month to the Chairman of the Sub-Committee of their Circle.

In September last the General Committee in reply to the request of the Government agreed to subscribe the sum of Ra. 150 per month to the Imperial Indian Relief Fund to be allocated specially for the relief of the Assam Rifles.

The following is a summary of receipts and expenditure to the Fund :-

The total amount received up to 30th November 1918 amounted to Rs. 2,25,453-0-7 from which the following payments have been made :-

	2 s. d.	Re. A. P.
To Imperial Indian Relief Fund	27,318 10 0	
“ Lady Lansdowne’s Officers Families Fund	26,800 0 0	
“ Prince of Wales National Relief Fund	2450 0 0	
“ Belgian Relief Fund	21,822 12 11	
	<hr/> 29,072 12 11	<hr/> 1,34,873 4 10
“ St. John Ambulance Association Red Cross Mesopotamian Fund	40,000 0 0	
“ Young Men’s Christian Association National Emergency Fund	6,450 0 0	
“ St. Dunstan’s Blinded Soldiers and Sailors Hostel Fund	5,950 0 0	
“ 1/8th Gurkha Rifles Regiment Fund	1,000 0 0	
“ Imperial Indian Relief Fund, towards the Relief of Assam Rifles	800 0 0	
	<hr/> 2,16,501 14 10	<hr/> 114 18 0
Add—Amounts refunded, Commissions and collecting charges	<hr/> <hr/>	<hr/> <hr/>
	Total Rs.	114 18 0

In reference to my remarks on the continuance of this Fund I mention the Secretary has recently received a letter from Mr. Grimston asking for information on the subject as several subscribers had written to say that they were discontinuing their subscriptions after the end of this month and the opinion had been expressed that now the Armistice had been signed and the war virtually over the fund should be closed. I have already expressed my opinion with regard to the necessity for the continuance of the Fund and I shall now be glad to hear your views on the subject.

Mr. Moffat rising said that in his opinion there should not be any doubt on the subject. The Hospitals were by no means empty and there must be still in existence an enormous amount of suffering. It will be many months before peace is signed and taking everything into consideration he thought it would be the greatest mistake for any one to suggest the discontinuance of the Fund as other subscribers would be very likely to follow suit and drop their subscriptions.

With this view Mr. Maxwell and all members present at the meeting entirely agreed with the result that the following Resolution proposed by Mr. Moffat and seconded by Mr. Maxwell was carried unanimously :—

"That the Assam Valley Planters' War Relief Fund be continued for a further period of not less than six months after which its further continuance be reconsidered by the General Committee, and that all existing subscribers be requested to continue their subscriptions at any rate for the period mentioned."

SCIENTIFIC DEPARTMENT.

This Department which has been working with a depleted staff for some years, I very much regret to say, has lost the services of the Chief Scientific Officer Dr. Hope through illness. He has been invalided home to England and I should imagine that a considerable time must elapse before he will be able to return. His duty has devolved on Mr. Andrews who with Mr. and Mrs. Tunstall are carrying on the work of the Department. Mr. Andrews has kindly consented to address you to-day and I will therefore now ask him to do so.

Mr. Andrews rising stated as follows :—

Mr. Chairman and Gentlemen, I should like to thank you for the invitation extended to the Mycologist and myself to attend this meeting.

[65]

In giving you the usual account of the work of the Department during the year, I do not propose to take up much of your time. Deprived, as we have been for the last two years, of the services of two of our Officers, the scope of our work had perforce to be restricted, but when illness further deprived us of the services of the Chief Scientific Officer towards the middle of April, it became largely a matter of carrying on. With regard to Tocklai there is not much to say. All the available land is now occupied. The land alongside the laboratory is given over to plots illustrating the behaviour of different varieties of tea under similar conditions, and a part of the area, situated on a slope, shows methods of counter-draining and bunding, trenching, and the use of catch-crops for preventing wash. Behind the bungalows are plots showing the effect of lime, in varying quantities, on tea, pruning experiments, plots for the investigation of insect pests and fungus diseases, and a large number of plots upon which experiments are carried out year by year with green manure crops. Between the bungalows sixty plots have been prepared for the reception of plants of the different varieties of tea-seed obtainable, and to date over forty different kinds of seed have been received, and nurseries are being established. Structural improvements were made to the laboratory this year which involved amongst other things an alteration in the position of the gas-plant, and in the disposition of the pipes, to obtain a better distribution of gas throughout the laboratory. These attentions have effected a marked improvement.

At Borbhetta experiments with nitrogenous, phosphatic, and potash manures were carried out, the plots already established attended to and the land for the new clearances green manured, levelled, drained, and marked out into plots, and it is hoped to establish a further seventeen plots this cold weather. The different varieties of seed in the nurseries include Betjan, Bazalony, Singlo, Khari Katia, Cinnamara, Matelli, Borjan, and Burma.

The Soil Survey commenced by Dr. Hope and Mr. Carpenter to which Dr. Hope devoted a great deal of attention, has naturally received a check owing to his unavoidable absence, but we have continued the examination of the soils collected by him, and the accumulation of the data, so that the results will all be ready for him to compare and correlate on his return to duty.

Other chemical work has been directed to the investigation of problems connected with the relation of mosquito blight to the soil. In the report last year reference was made to the connection found to exist between the available potash and available phosphoric acid in the soil, and the incidence of the pest. The examination of a large number of analyses obtained since then has tended to further confirm this, and the survey carried out last year on a garden with much mixed tea in it showed distinctly that, while different bushes in one section were affected in a different degree, the differences were controlled by patchiness in the soil, irrespective of the nature of the bushes. A striking illustration of the close relation of mosquito blight and the nature of the soil.

16

to the two constituents referred to has recently been afforded in a district where mosquito blight has lately begun to show up. Of two neighbouring gardens, one has a low ratio of available potash to phosphoric acid, and, if there be any thing in our theories, should not offer great resistance to the spread of the pest. This is so, and mosquito is gradually creeping in. The next door garden, however, is already very badly affected, and the pest spread through the area with phenomenal speed. An examination of this soil has shown that, not only is the ratio mentioned much lower than in the case of the other garden, but that the percentage of available phosphoric acid is very much higher than in any other tea soil so far examined.

Now the results of our experiments with potash manures had been somewhat indefinite, and one came to the conclusion that some factor in the soil, as yet undiscovered, controls the degree of availability of the substances in the soil, with the result that a considerable proportion of the available substances added becomes fixed in the soil and rendered non-available to the plant. If this be so, it is conceivable that, of a quantity of manure added, only such a small proportion may be able to act as desired that the result obtained is smaller than the percentage of error, which in field experiments may be considerable. An experiment was therefore carried out last year to test this. Potash manure was applied to a hundred bushes which were half shut up by the pest at the rate of 2 cwt. per acre available in spite of the fixation assumed to occur, was applied. The results showed that whereas the blight in the first set of bushes increased until they were three-quarters shut up there was no increase in the latter case. So far so good. It was necessary, however, to prove by laboratory experiments that potash so added to a soil is gradually fixed, and our experiments have shown this to be the case thus supporting the evidence of the field experiments. But our laboratory experiments have shown more. The grey sandy loam of the Duars is a soil on which the bushes appear to be particularly liable to attack. This soil is characterised by a low availability of potash, and an exceedingly high availability of phosphoric acid, in some cases as much as 70% of the total phosphoric acid in the soil being present in an available form. In this soil we have found that, while potash manures are gradually fixed in the soil, this fixation increasing with time, phosphatic manures behave quite differently. They are at first fixed to some degree, but their availability rapidly returns, until at the end of three months the whole of the phosphate added is found to be present in the soil in an available form.

Further experiments are being carried on to ascertain the state of combination of these substances in the soil, as it is obvious that we cannot know this before we can proceed much further. We now know that in the sample of grey sandy loam examined the bulk of the potash is present in the soil in the form of mica, which is very insoluble sand. We have also found that in certain soils practically all the available phosphoric acid in the sandy portion of the soil, while the available potash is in the clay portion. The degree of availability of the phosphate in the sandy portion has been found to be higher than



the clay portion. Owing to the long time that it takes to separate sufficient quantity of the soil into its different constituents to obtain enough of each for examination these investigations are of necessity slow, but sufficient has been said to show that the present year's work has resulted in a not inconsiderable increase in our knowledge of the problems involved.

Other matters which have engaged the attention of the Entomologist during the year were connected with Red Spider, Termites, rickets, and the protection of tea-boxes from attack by boring beetles.

Owing to a serious breakdown in health, arrangements had been made for the Mycologist to go on leave, but as Dr. Hope became seriously ill about the time he was due to go, it was necessary to postpone the leave. The Sub-Committee decided that on account of his health the Mycologist should not tour except for special investigations. The Mycologist toured in Darjeeling and the Terai in January and February and made important discoveries in regard to the stem blight which is causing considerable damage there. The results of these investigations were published in a pamphlet. He also visited the Bishnath and Behali districts where he gave a short lecture on root diseases. In the rains he paid a special visit to the Tinsukia district to investigate an outbreak of black rot disease. This is a disease which causes considerable damage in South India and Ceylon. It had not appeared before in Upper Assam. The Managers of the gardens concerned after consultation with the Mycologist took energetic measures to check the disease with satisfactory results.

The work of the Mycological laboratory has progressed steadily. Specimens of fungus blights were received from every tea district and reports were sent. A series of investigations on the fungus diseases of tea leaves was continued and much useful information obtained. One of the most important discoveries was the definite proof that brown blight of tea was identical with another fungus which is commonly found on ripe fruits. The first part of a pamphlet dealing with leaves and their diseases is being prepared for the press. Another series of experiments was commenced on the longevity of the various leaf disease fungi in dead leaves and the effect of fungicidal solutions on them. The results of spraying experiments carried out last year were worked out and some interesting diagrams were prepared showing the effect of the various fluids on the growth of the tea. These were published in the Quarterly Journal.

The Mycologist continued his work on plants likely to be suitable for green manuring and some promising plants were discovered. One, Flemingia congesta collected from the Naga hills deserves special mention. Arrangements have been made for the propagation of seed of this plant and of Indigofera galeoides (which was mentioned last year) and there should be supplies available at the end of this year. Some interesting work with satisfactory results was done on improving Crotalaria Stricta by selection.

The Mycologist also supervised the cultivation of some kinds of tea newly introduced from the Chinese frontier of Burma. Seven kinds were obtained; but one, from a very high elevation, has died out. The remainder are doing well. The pruning of tea seed trees also received attention and an article on the progress made is now in the press.

This, gentlemen, is a brief account of the activities of the Department during the past year, but before I close I should like to express our indebtedness to Mrs. Tunstall, who kindly volunteered to help when Dr. Hope was ordered home and whose enthusiastic assistance has been invaluable.

The Chairman, having thanked Mr. Andrews for his interesting address continued :—

I am sorry, gentlemen, to have so long in giving you a summary of some of the work upon which the Association has been engaged during the past year, work which you will acknowledge has necessitated the expenditure of considerable time and trouble by the members of your General Committee. Before I sit down I may mention that this is the last Annual General Meeting, at which I shall preside as I hope to be able to retire from India in May next. I came out to India in 1883, during the whole of which period I have been in the employ of the Jorehaut Tea Company Limited. I think therefore you will agree that after 36 years in India I have earned my retirement. I acted as Chairman of this Association in 1910 and have been its Chairman since 21st March 1914. Owing to the War the work of the Chairman has not been light and I may mention that this year alone apart from attendance in Shillong I have had to attend Calcutta four times on behalf of the Association and as I have said before I am again leaving to-morrow night to give evidence on the Reform Scheme. I need hardly say that throughout my office I have neither grudged the time nor the trouble that I have been able to devote to the interests of the Association. I shall resign in March next with the deepest regret but with the satisfaction of knowing that the affairs of the Association could not be left in better hands than those of Lieutenant Colonel Simkins, your Vice-Chairman, and your General Committee. In closing I tender all the members of the Association my very hearty thanks for their loyalty and assistance to me during my term of office which I know they will extend to my successor next year.

If any member desire to ask any questions with regard to any of the matters which I have mentioned in my address I will do my best to reply.

Mr. Col. Simkins, the Vice-Chairman, then rising said :—
I beg to move, in rising to propose a Resolution, expressing on behalf of this Association and the industry it represents our grateful appreciation of the services and valuable services rendered by our Chairman the Rev. Mr. H. Miller, C.I.E., to the Association, I wish to propose

my Resolution, by saying that it will express also our great regret, that we are so soon to lose him as our Chairman, a regret shared by all present, as well as by those unavoidably prevented from attending this meeting.

I need not emphasise how valuable our Chairman's services have been at all times to this Association ; but I do emphasise, how strenuous and important they have been, beyond all previous record, during the past four years.

This period represents, gentlemen, not only for our industry the most anxious we have known, and I hope will ever know, but, the most critical period through which this great Empire of which we are so proud, with its Provinces, its industries, and its peoples, has passed. Strenuous at all times, and making a heavy call on his available time, our Chairman's duties have been, particularly and especially so, during that period ; emergencies affecting the tea industry, unexpected and unprecedented, have had to be met under new and strange conditions ; in consultation and hearty co-operation with the representatives of Government, this Association represented by their Chairman, has been able to carry out, and meet, the orders and wishes of our Government, and to overcome and minimise difficulties, with comparatively little derangement to our industry, and for this we have largely to thank our Chairman. How many visits to Calcutta and elsewhere, this has necessitated, how much of his time and thought, it must have occupied we partly know, and perhaps realise ; but with his own Company's interests to consider and to care for seriously understaffed as all concerns now are, it is hard to realise, how very difficult it must have been to give the additional time, thought and consideration, his public duties called for during that time ; but these our Chairman has given freely in our common interest. Gentlemen, I have much pleasure in proposing the following Resolution :—

"That this meeting of the Assam Branch Indian Tea Association wishes to place on record its great regret at the loss it will sustain by the retirement of their Chairman the Hon'ble Mr. H. Miller, C.I.E., and that this regret is only equalled by their keen appreciation of, and sincere thanks for, all he has done to further the interests of this Association and the industry it represents not only during the long period he has acted as their Chairman, a period which includes the long and critical period of the War but also the many previous years he has been associated with Assam, the Tea industry and the planting community ; with these he has always identified himself and has been ready at all times to give without measure the best that was in him, to the furtherance of their interests."

Major Garbett having seconded the Resolution it was carried with acclamation.

[70]

The Chairman then rose and expressed his cordial thanks to Lieut.-Col. Simkins and all those present for the very kind manner in which the resolution had been proposed, seconded and carried.

A Resolution proposed by Lt.-Col. Simkins, seconded by Mr. Chrystall was carried heartily thanking the Secretary for his services during the past year.

The Meeting then terminated

E. STUART ROFFEY,

Secretary.

Surma Valley Branch.

**Minutes of the Annual General Meeting of the Surma Valley
Branch of the Indian Tea Association, held at the Amuse-
ment Club, Silchar, on Monday, the 31st March 1919.**

P R E S E N T.

The Hon'ble Mr. W. Mason, C.I.E., (*Chairman*).

Mr. John Henderson, (*Vice-Chairman*).

Mr. H. M. Crozier.	W. K. Allies.
" T. W. Green.	J. Wedderspoon.
" F. G. Ballantyne.	A. J. G. Cresswell.
" B. Gupta.	A. F. Stuart.
" H. D. Marshall.	C. R. Fox.
" F. Pullen.	W. C. Spalding.
" C. W. Slocock.	R. T. Fraser.
" A. B. Beddow.	H. J. Mounsey.
" E. G. Peters.	G. D. Mackay.
" J. D. Jowitt.	F. H. Carslaw.
" J. K. Cullinan.	J. S. Mercer.
" R. D. Neilson.	C. S. Cresswell.
" J. C. Henderson.	F. W. Carpenter.
" H. E. Bennett.	A. J. Mackenzie.
" P. Granger.	W. McDougall.
" R. W. Hudson.	J. Norman Ross.
" J. S. Cargill.	J. H. Lawson.
" D. Paterson.	H. M. Girling.
" J. Watson.	E. B. Baker.
" T. A. Blacklaws.	P. MacIver.
" A. D. Fairlie.	J. W. Robertson.
" W. B. R. McWha.	R. H. Talbot.
" A. C. Bull.	G. T. Ring.
" E. C. T. Dodd.	D. Brown.
" T. G. Rawson.	J. Elwin.
" R. H. Hosack.	F. Ross Jones.
" B. C. Corry-Smith.	W. Lawie.
" G. M. C. Black.	H. Davy.
" H. L. Birley.	J. T. Mathieson.
" J. M. Barry.	P. W. Crawford.
" J. A. Elliot.	The Hon'ble Mr. R. St. J. Hickman.
" A. McCreathe.	E. W. Hobson.
" Jas. W. McKay.	W. R. Hudson.
C. G. Hatch (<i>by his proxy</i> Mr. W. K. Allies).	
D. McWha (<i>by his proxy</i> Mr. W. E. D. Cooper).	
W. E. D. Cooper (<i>Secretary</i>).	

GUESTS.

The following gentlemen attended the Meeting by the invitation of the Committee:—

- Revd. T. W. Reese.
- The Hon'ble Mr. W. J. Reid, C.S.I., I.C.S.
- Lt. Col. W. M. Kennedy, C.I.E., I.A., Chairman, Assam Labour Board.
- Mr. H. C. Barnes, I.C.S., Offg. Commissioner, Surma Valley and Hill Districts.
- " A. R. Edwards, I.C.S., Deputy Commissioner, Cachar.
- " A. R. Giles, Superintendent of Police, Cachar.
- Dr. David Thompson, Inspector of Schools, Surma Valley & Hill Districts.
- " G. D. Madhok, Civil Surgeon, Cachar.
- Rai Bahadur A. P. Mullick, Executive Engineer, Public Works Department, Sylhet and Cachar Divisions.
- Mr. A. J. Cooper, Traffic Manager, Assam-Bengal Railway.
- Capt. J. Kennedy, District Traffic Superintendent, Badarpur, A. B. Ry.
- Mr. N. S. Mundy.
- " F. J. Ede.
- " M. McCarthy O'Leary.
- " A. R. Leishman, President, Chittagong Chamber of Commerce.
- Dr. R. B. Abraham.
- " E. J. Hancock.
- " F. W. O'Connor.
- " S. E. Watson.
- " Davis.
- Mr. T. E. Welby, Secretary, European Association, Calcutta.
- " P. H. Carpenter, Acting Chief Scientific Officer.

Letters and telegrams were received from the following gentlemen regretting their inability to attend:—

- Mr. G. Anson Bayley, Agent, Assam-Bengal Railway.
- " J. Hezlett, I.C.S., Deputy Commissioner, Sylhet.
- Sir Robert H. Henderson, C.I.E.
- The Sub-Divisional Officer, Karimganj.
- " " " Habiganj
- " " " Hailakandi.
- " " " North Cachar Hills.
- Capt. S. C. Chukrabutty, Civil Surgeon, Sylhet.
- Mr. James Blair, Manager, Surma Valley Saw Mills.
- Dr. H. J. Glover.
- W. R. Macdonald.
- J. Dunlop.

The Hon'ble Mr. W. Mason, C.I.E., having taken the chair, the Secretary, read the notice convening the meeting.

The Chairman then addressed the Meeting as follows:—

Gentlemen,

Before I begin the regular business of the meeting, I would like to welcome our guests. The annual meeting of the Branch has always been well attended by guests, and that they are able to give their valuable time to come and hear the results of our work, shows the interest which is taken in its proceedings even outside the industry. This is not inconceivable as in a province such as Assam, with one chief industry and that tea, the interests of all are bound up in its prosperity and well being. I would especially refer to the presence amongst us to-day of our late Commissioner Mr. Reid, fresh from his labours at Delhi, where they must have been more strenuous than usual. This is probably the last of our meetings that Mr. Reid will attend, as it is an open secret that he is going to Assam to be Commissioner there. Mr. Reid has always taken the keenest interest in the working of our Branch, and has never failed in giving his advice when it has been asked for, and has attended many of our meetings when his experience and knowledge was required to clear up knotty points. The Branch is more indebted to him than I can tell you, and I am sure that whilst regretting that he is to leave us, we wish him God Speed, and hope that he may still find it possible to come amongst us again. We are not only losing a Commissioner, but many of us a personal friend. We are also glad to see other members of Mr. Reid's service here, which is a good augury for the future, as the time does not seem far distant when all Europeans, whether official or non-official, will have to combine in doing their best to prevent hasty and ill-considered measures starting this country on a downward career, which, when once started, can never be stopped. We also welcome Mr. Cooper of the Assam-Bengal Railway. The earthquake, which visited this district and especially Sylhet, did a great deal of damage to the Railway and at the time we were not very well pleased with the manner in which the difficulties were met, and think that we might have been less than 8 days without a dâk, but we are all rather good at managing other people's business, and we may not know quite all the difficulties of the situation. Several alterations have been made in the running of the trains in response to our representations which have materially reduced the discomforts of travelling, and we have to thank the authorities for thus giving effect to our wishes, and we hope that as regards the public and the railway, there will always be a free exchange of opinions, and a desire to mutually assist in the removal of difficulties. After all is said and done the Railway would not be of much use without tea, and tea did for many years without a railway. I leave it at that. As I have mentioned the earthquake I would say here how we sympathise with our neighbours in Sylhet, who suffered so much, and hope it may be long before there is such another visitation. We welcome also

the Medical Officers who have come amongst us to-day. The terrible influenza epidemic added to one of cholera, which swept over the country towards the end of the year, caused incalculable loss, and we know that all of our Medical Officers had their hands full in contending with these dread diseases. Some good will have done if the influenza outbreak leads the medical fraternity to discover a cure for it, or at least something that will lessen the severity.

We also welcome Col. Kennedy, who must, by now, be thoroughly hardened and quite unable to blush at having his praises sung. His work as Tea Commissioner must have been very arduous. It is to be hoped that his services will no longer be required in that capacity, and that control not only of tea but of everything else will be withdrawn. Col. Kennedy has also carried on his duties as Chairman of the Labour Board—that excellent institution which has so well fulfilled the purpose for which it was formed—namely to prevent abuses in recruitment of coolies for the tea gardens.

We also wish to accord a hearty welcome to Mr. Leishman, President of the Chittagong Chamber of Commerce.

Since we last met, Sir Nicolas Beatson Bell has been appointed the Chief Commissioner of Assam, in place of Sir Archdale Earle, we know that we have a sympathetic Chief in Sir Nicolas, and at the same time as we congratulate him on becoming Ruler of the Province, we express the hope that he will take the same interest in this Branch and the important industry, which it represents as his predecessors have done. Sir Nicolas did us the honour of being our guest at lunch in October; from what we gathered then, we know that we have a Chief who will help us in difficulties, and be at all times a firm staff on which to lean.

INCOME TAX.

A matter of grave importance to the tea industry was the proposal to impose the income tax on the profits of tea. Had other agricultural produce been taxed, we should have had no grounds for objecting, but when the proposal to do so was brought forward in the Imperial Council, the Government gave in without a fight. Tea, however, was ruled to be a manufactured article because machinery was used to cure the leaf. Your Committee were first in the field with this information and their letter to the Calcutta Association acted something like a bomb. The arguments brought forward then still remain the chief arguments against the imposition of the tax. Machinery is used to render many articles of agricultural produce fit for market, and that is all that is done with tea which we cure, as you might say, to render it fit for consumption. A red herring still remains a berring after being cured and our tea leaf is still tea leaf when it reaches the market. There has been a great deal written on this subject, and I will not weary you by going into further details, but simply say that it is for those in authority in tea affairs to see that the planter is not singled out for preferential treatment in the matter being taxed.

If our contention that the production of tea is a purely agricultural operation, the Excess Profits Duty which has now become an accomplished fact, is upheld, the tea industry will not be affected, and as regards the assessment of rent-free quarters both of these matters are best left to the Calcutta Tea Association to be dealt with, and as it is probable that this latter issue will be decided in the High Court at Calcutta, it would not be in order to discuss it now.

MAN-POWER.

There was a period in the year that has just passed when our Empire was in greater danger than at any time during the war, that is now so happily ended, and there arose a cry from our homeland for men and for money—who of us could resist or remain silent to that cry of “come over and help us”. As a result of this call many men joined the I. A. R. O. and many more would have done so could their services have been spared. It was not that any of our young men lagged behind, as was to be expected from the planters of the Surma Valley, but because it was thought that the industry was working short-handed, and that the internal security of the Province with war on its borders and for a time unrest within, required the presence of the remaining Europeans. However, all honor to those who went. They did what anyone who calls himself a citizen of the British Empire, would wish to do and as regards those who tried to go, but could not, they have our sympathy and our respect. The part your Committee took in this connection is known to all, and I can assure you that what you see recorded in our Minutes represents, but a small fraction of the time given up to consideration of this important question, in fact the end of the war found us still in communication with the Tea Association, Calcutta, in regard to a census of available men.

SHILLONG NURSING HOME.

A proposal that the Branch should support a Nursing Home at Shillong, was vetoed by a majority of your Committee. I confess that I was in the minority and think that if the tea industry as a whole, supported the Home, that a large institution would spring up, which would be a boon to the industry and those of us who are employed in it. I am glad to say that the Home has been opened and already been found to fill a want, and I still hope that those who have the chief say in the matter, namely the Calcutta Agency Houses, will reconsider the matter, and that we shall before long have at Shillong a Nursing Home, which in efficiency and usefulness will be second to none in India.

SHORTAGE OF COIN.

Just before the Puja holidays in September, the Valley was threatened with a shortage of coin, and it seemed likely that we should not have sufficient with which to pay our coolies. If it had come to this, I leave it to you to imagine what the result would have been. However, we made strong representations to the Chief-Commissioner, and the promptitude with which our grievance was redressed, was a cause for gratitude, and at a subsequent meeting of your Committee, a resolution was passed thanking the Government for having so promptly put matters on a safe footing.

PRICES.

Your Committee was greatly concerned at one time about the high prices of cloth, salt and other articles, which are necessities of life to the coolie population. There was a certain amount of unrest which resulted in disturbances in some of the bazaars, but owing to the tactful manner, in which it was dealt with by the local Authorities and by detachments of the Surma Valley Light Horse, who were called out to help to preserve order, the trouble soon passed over. An arrangement was made by the Government to provide standard cloth, and your Committee made certain arrangements for its distribution, but the profiteers took fright and the prices of cloth fell to what was for a time reasonable rate, but I regret to say, it has since risen considerably, and consignments of standard cloth should be made available as soon as possible.

PRIORITY CERTIFICATE.

During the greater part of the year, all applications for priority assistance for tea garden stores and machinery had to pass through my hands, which entailed a great deal of labour and time. It was therefore a relief when the Government decided that Agency Houses could apply direct to the Controller of Munitions, Calcutta, for certificates and a still greater relief when all restrictions on the import of stores and machinery were withdrawn. I am indebted for help to the approved engineers who have helped me with their advice.

REFORM SCHEME.

Politically the outstanding feature of the year has been the introduction of the Reform Scheme. The underlying principle of this scheme is, as you know, that the Province should be governed by enlarged Councils composed of a majority of popularly elected

members and that certain departments of Government shall be handed over to the charge of a Minister, or Ministers, who shall be a representative of the electorate in so far as it is proposed that he shall be chosen by the Governor from amongst the elected members of Council. Well, gentlemen, I think you will agree with me that the Province of Assam, as a whole, is in far too a backward state to be ready for such a reform, as election by the people, and that there has been no legitimate demand for reforms by any but a small interested minority. A house cannot be built without foundations, without ultimate disaster to those who occupy it, and until education in the Province is more general and of a higher standard than at present, you have no foundation on which to build a constituency. However, gentlemen, reforms are on the air, and they have got to come and in the enlarged Council where every European in the Province—both male and female, will have a voice in the election of their representative it behoves you to choose men who by their clearness of judgment and steadfast purpose will help to minimise an evil that we cannot avert. It is within your knowledge that we have pressed strongly for communal representation of Europeans, and as it has been decided to give this to the Mahomedan and Sikh communities, it is improbable that it will be denied to us. There is one other point, communal representation presupposes that we have got suitable representatives ready and willing to take on the duties that will be theirs, and as the younger men of to-day will be the Councillors of the future and the safe keeping of the Europeans' interests will be in their hands, I hope a greater interest and a greater participation will be taken in the working of the Branch by the younger generation, so that unlike the proposers of the Reform Scheme, we shall not be without a foundation on which to build.

Your Committee was asked to appoint a representative to appear before the two Committees which sat in Calcutta to report on the Reform Scheme. I, in company of the Secretary, appeared before both Committees. My first contention was that Assam, being a backward Province, should be excluded from the working of the Scheme. This was not even considered. The only thing that remained to be done was to advocate that the number of Europeans in the reformed Council should be increased in proportion to the stake in the Province of tea industry. I pressed for the European community being allowed 8 representatives in a Council of 46 members, 4 to be elected by the Branch Associations, and 4 by the whole European community, male and female. The Committees are now writing their reports, and I presume we shall hear the result of our representations in due course.

EXPORT OF RICE.

When Sir Nicolas Beatson Bell visited us in November, I had to call his attention to the question of allowing rice to be exported from the Province without free imports being allowed. A great deal of

correspondence took place, with the result that I believe Assam was to be put on the same footing as Bengal as regards importing rice. The position, however, is not, nor ever has been clear to me, and I feel that had the export of rice from the Province been stopped, we should have reaped the reward of our good harvests, and had cheap food for our coolies, instead of having to pay the price of imported Burmah rice. We were told that it was impossible to stop the export of rice, as most of it left the Province by one or other of its numerous water-ways, and that it would be unfair to prevent the cultivator taking advantage of the profitable price then ruling for his produce. I have to say to this that it was not found impossible in other provinces, and a very short time ago we were told that the export of oats from the oat growing districts was prohibited, and our hard working ponies were in danger of having to fall back on paddy. I hope that I may be proved to be a false prophet when I predict very high prices for the staple food of the coolies, before the new crops are harvested.

The position has now been somewhat eased by the announcement that the Commissioner of Foodstuffs, Burmah, has been instructed to allow export of rice from Akyab to Chittagong without licenses having to be produced, and as there is no restriction on the movements of foodstuffs between Bengal and Assam, it is to be presumed that Burmah rice is available for those who want it, but it must be remembered that the coolie does not thrive on Burmah rice, nor does he like it, and we have the anomaly of thousands of coolies arriving in the Province from the famine stricken districts every month, whilst the food on which the gardens have to feed these coolies is leaving the Province.

LABOUR.

Many points have arisen during the year concerning labour which have had the earnest consideration of your Committee, and the labour question appears to me to be one of the utmost importance, in fact, the prosperity or otherwise of our industry is entirely dependent on our labour supply. It has been said that as labour has been flowing freely to the gardens during the present recruiting season, the time is not opportune to raise the question, but as you are all aware labour is coming to us because of scarcity and famine in the recruiting districts, and I cannot subscribe to the argument that our supply of labour is to be dependent on famine conditions being present in the countries from which we recruit. We require a system of recruitment that will ensure us a steady supply of labour under all conditions, and what the industry will have to consider is—whether we should not ask for the abolishment of Act VI of 1901, which now only applies to the recruiting districts and imposes irksome restrictions on our recruiters, and go in for free labour in every way. Labour is to all intents and purposes free in the labour districts, and it should be as free to come and go to ~~Assam~~ Assam as it is to those tea districts situated in Bengal. You

[7791]

may have noticed in the proceedings of Dooms Committee considerable alarm has been caused by the influx of coolies to Assam, but I do not think that now recruitment of short term labour to Assam has been stopped, the Dooms will have anything to fear from Assam competition in the labour market, but I think you will agree that it is regrettable that the short term system of recruitment has been suspended, as it was the stepping stone to our getting a free flow of labour, and to the introduction of free labour into the Surma Valley. We all recognise the good work done by the Labour Board, and even if we go in for free labour, some sort of control will be necessary to prevent abuses creeping into our system of recruitment, and I can think of no more efficient check on illegal methods than a Board constituted as ours is. But if the Labour Board is to continue its good work, it will require powers so as to make its rulings effective.

To those who advocate the abolition of Act VI in the recruiting districts, I would say that you cannot do without some sort of control, and in asking for further legislation, we may find ourselves out of the frying pan into the fire. The present position is that your Committee has appointed a Sub-Committee to go into the whole question and report, and I trust that their deliberations will result in something being done that will remove the present uncertainty which pertains to our labour supply. The industry has long been asking for an Enticement Act, and though so far without result, it is our duty to continue to press for this, nor is it plain to the ordinary individual why we cannot have it. The liberty of the subject is not affected, as in the Act we ask for, we only ask for punishment of the enticer and not of the enticed.

The excessive cost of sirdari recruiting has also had the attention of your Committee, and it is to be regretted that the recommendations of the Committee appointed to look into the matter have not been given effect to. It is possible that the very successful recruiting season may result in cheaper working, but the matter must not be lost sight of. There is a strong feeling that the Forwarding Agent is an excrescence and could be dispensed with.

At the request of the Assam Branch, a Conference was convened in Calcutta, to go into the question of enticement and harbouring of coolies, which was attended by myself, Messrs. Cresswell and Crawford, on behalf of the Association. The matter was gone into very fully and it was agreed that a clause should be inserted in the new Labour Rules to the effect that the Manager of a garden harbouring another garden's coolies, should be called upon to prove that he had made due enquiries as to where the coolie had come from, and the onus of proof should be on him and not on the accuser. A policy of retaliation was suggested, but not approved of by the majority of those present, and I fear that we are not much further on the road to stop this dishonest method of obtaining labour, as anyone has only got to refuse to sign the Labour Rules to be free to carry an enticement to his heart's content.

60

The draft copy of the Labour Rules is now in your hands, the same form having been adopted in both Valleys. The rules are drastic, but not more so than is necessary, and if the Surma Valley has as little use to use the machinery of the rules as it has had in the past, we are to be congratulated.

INDIAN DEFENCE FORCE.

There is a proposal to introduce a new Act to take the place of the Indian Defence Force Act. It is within the knowledge of all of us that the old Act caused considerable hardship on those in large scattered areas—such as the Surma Valley, but during the war now so happily ended, there were no complaints and all members did their best to loyally carry out the provisions of the Act. The old Act is however to continue in force, so that the legislation which is to take its place may have full consideration. This is as it should be. Most of us are agreed that every able bodied man in India should be capable of efficiently bearing arms in defence of his home and against internal dangers, but more than that does not, to me appear to be necessary now, and it is to be hoped that whatever form the new Act takes that it will be with that end in view only. If we are to be responsible for the keeping of law and order in the district, and thus relieve Government from what is their obvious duty, it is also right and just that we should be paid for such service. I will say more on this subject, as your Committee will no doubt be consulted as to the provisions of the New Act before it becomes law.

SCIENTIFIC DEPARTMENT.

The Department has worked throughout the year with a depleted staff. We are all sorry to hear of Dr. Hope's serious illness, and I am sure you all join with me in wishing him a speedy recovery and quick return to his work here, which has been of such benefit to the industry. Under the circumstances, the department has got through a lot of useful work, and what interests us more in this Valley than most things is that it seems to have advanced a step further towards the solution of the mosquito blight problem. We would like to know more about the causes of deterioration in bheels and their prevention, and hope that the matter will be gone into fully when the staff is at full strength again.

We are glad to see Mr. Carpenter back from his military duties, and hope that he will address the meeting on the points noted.

[REDACTED]

WAR RELIEF FUND.

The War Relief Fund was continued until November 1918, when the signing of the armistice caused the question to be raised of stopping it. Your Committee decided to do so. Appended to the report will be found a statement showing how the Funds have been dealt with, suffice it to say that a total sum of Rs. 1,51,520 has been paid away to the various charities—and it must be a source of satisfaction to us all that by subscribing we have in some measure helped to relieve some of the awful sufferings and hardships of the war.

It would be fitting here if I asked this meeting to express its sense of regret at the great loss the Branch has suffered by the death of Colonel Knowles. I say it would be fitting to mention it here because Colonel Knowles was the original proposer that the Relief Fund should be started and was, I know, greatly interested in it. We have suffered a sad loss, and I hope the Branch will authorise me to send a letter of condolence to his relatives.

FINIS.

This concludes my resumé of the year's work of your Committee. Our meetings have been long and laborious, and I have to thank all its members for giving me their support and advice. The tendency is for the Branch to be consulted more and more on all subjects affecting the welfare of the Province and the tea industry, and heavy as the work has been, I cannot hold out any hope of its becoming less so in the future. You have only to look at the many pending questions, some of which I have mentioned in my speech, and to think of the great problem of reconstruction after the effects of the war, which did so much to upset economic conditions in India to know that being a member of our General Committee is going to be no sinecure. What I have done has been a labour of love, and as I intend to resign the Chairmanship of the Branch after this meeting, I shall hand over the reins to those who I know will worthily carry out the traditions of the Branch, and I would remind you that it is only by taking an independent and a broad-minded view of all questions that you can hope to retain the confidence, and trust of those who consult you, and whom you are here to help with your advice. It has pleased Government to bestow on me the honour of the C.I.E. I look upon this as an honour to the Branch, as it is only by virtue of being Chairman that I have in any way deserved or earned the honour. It goes to show that your Committee have conscientiously carried out their duties, and that their labours have met with the approval of those best able to judge. I cannot close without mentioning the good work done by the ladies of the Surma Valley in giving help and assistance to the Red Cross Society throughout the war. Perhaps should not have waited to the end of the speech to mention the ladies, and I hope they will excuse me.

Before I propose that the accounts and report be passed, I wish to thank our Secretary Mr. Cooper for his invaluable assistance.

The Honourable Mr. W. J. Reid, C.S.I. I.C.S., rising, thanked the Chairman for the kind things he had said about him, expressed his indebtedness to the Branch for much assistance, and said he was taking away very happy recollections of his dealings with the planters of the Surma Valley. Reference was also made to what steps Government were taking with regard to the high price of cloth, the import and export of foodstuffs, a Board of Research in connection with the Influenza epidemic, and the Conference lately held at Delhi on the future of the Indian Defence Force.

In conclusion Mr. Reid made an appeal for the disabled Officers' Fund, pointing out that the men for whom the appeal was issued, were mostly professional men before the war, with no idea of choosing the Army as a profession, whose pensions were admittedly small, and trusted as he had been privileged to be a regular subscriber to the Surma Valley War Relief Fund, he would be allowed to join in a further subscription list to this fund before leaving.

Mr. J. Wedderspoon rising, addressed the meeting on the Labour question and appealed for greater combined interest and action in this all important matter in all its phases, recruiting, utilizing it, and making conditions sufficiently attractive to get and keep it; pointing out that this present year, owing to scarcity of food being a good one for recruiting, was not perhaps the best time to obtain an interested hearing. Nevertheless it behoved us to not only take advantage of it, but to keep matters well to the fore to enable us to be prepared to compete in normal years, with industrial development which had already begun. He touched on various points, i.e., combination among planters, ventilation of their views on the subject, avoiding revolutionary ill-considered ideas, putting them forward well thought out and well-considered, which should meet with due consideration, as coming from men vitally interested in the proper quarter. Combination and co-operation with those interested in Calcutta being the surest road to success.

Without meaning or wishing to cast any reflections on the Tea Districts Labour Supply Association, which had done such good work for the Industry, he welcomed the announcement of the contemplated conversion of that Association into one belonging to the Industry in general, in which everyone by right would have a say. He thought that great things might come of it, run on more comprehensive lines, embracing all tea districts, and eliminating unhealthy competition. He hoped that a strong propaganda in the recruiting districts of the advantages of life on the tea gardens would find a foremost place in its work. He did not think that wages were advertised as they should be. The facts that a stated wage could be supplemented by extra pay, ample opportunities being given to do so easily, open to every one, and that quarters, grazing for cattle, etc., ground for vegetable gardens, and medicines and medical attendance were free, and in very many cases

ample rice lands with labourers who cultivate them and cannot not sufficiently make use of the labour available in India in a different light, compared with the mere statement of the amount of the daily wage. We have to think with the sense and determination and push should be our watchword.

He commented on the "adverse effect" he thought that the restrictions imposed by Government, formal though they were, had when we came into competition with the absolutely unhampered recruiting of other tea districts and industries. Of course, if they were still necessary to keep in check, the baneful influence of the notorious "arkutti" of the days of Act VI, he saw no relief from them, but thought that we had surely outlived our past and that recruiting was now as clean as anyone would wish. He paid a well deserved tribute to Col. Kennedy and the Assam Labour Board, who had done so much to put recruiting on a clean footing and hoped that we would long enjoy their helpful guidance.

He referred to the poorer class of coolie in many cases, in the Surma Valley, compared with other tea districts, and attributed it to probably the fact that in earlier days, owing to the Valley being healthier, a poorer and cheaper class were introduced, but did not see why we should go in the same style. Our new system of so called sirdari recruitment however presumed that the recruits are the friends or relations of the recruiters, so we go on in a groove, and he thought this was a problem to which we ought to set ourselves: how to devise ways and means, if we wished to get better class labour, or connections where we have none, and this also affected the new garden. He drew attention to the very poor coolies that were in many cases recruited this year, due, he does not partly to famine conditions and sickness, but accentuated by the fact of such connections being with a poorer class, and remarked that there was no material difference between the cost of their and better labour, and that the all in cost is excessive.

He contended that we are in an anomalous position in respect to Independent Native States, in that, while rules are framed by Government, by which our recruiting in them is controlled and we have to pay royalties for recruiting labour, adding considerably to the cost of the coolies, the gardens being opened out in independent Hill Tipperah in Bengal, on our borders, can only come from imported at great expense, without let or hindrance. He drew attention to the fact that eighteen gardens were being opened out in that State with very considerable disturbance to the labour on our side, as was so often the case when new gardens were being opened out prior to the advent of the labour rules. He urged that in the interests of all parties a mutual arrangement be arrived at, and he was not without hope that the negotiations begun some time ago might bear fruit, but urged that immediate steps be taken to relieve the situation, as from what he learnt in his recent interview with the State authorities, the State were very anxious if a way can be arranged, to co-operate and yet the

the Association, and sign labour rules. From his personal experience the State authorities were very helpful, as things stand at present, but a mutual workable agreement was wanted.

In conclusion he asked that any suggestions as to the labour position in general, which might be of help be forwarded to any of the members of the recently appointed Sub-Committees on the labour question, who would welcome views not only from Committees, but from any one interested in tea.

L.T. COL. W. M. KENNEDY, C.I.E. rising, thanked the Branch for their invitation and warm reception, this being the first time he had been able to attend the General Meeting of the Surma Valley Branch, as Chairman of the Labour Board. He commented at some considerable length on the points raised in Mr. Wedderspoon's address on the labour question, and advised all to take advantage of the successful recruiting season, especially in establishing connections for those gardens who have lost touch with the recruiting districts. He welcomed the appointment of a Sub-Committee to report on the labour question generally, and hoped some good suggestions might come from this; in this connection, he drew attention to the remarks made by Mr. Wedderspoon on the subject of advertisement, and promised if Managers of gardens would send him down particulars of the advantages of their gardens, he would have them printed in the vernacular and distributed in the recruiting districts. He pointed out that in famine years, plump coolies were hardly to be expected, and that in these years, tea had a great advantage over other industries, in that it took whole families. Further he failed to understand, what was meant by restrictions—officials in the district where there was scarcity, were doing all they could to help, and any trouble the sirdars had, was caused by money-lenders and landholders—not by officials. In conclusion he did not recommend Assam to alter their system for the gang system of the Dooars, and stated that the recruiting of short term labour was only stopped temporarily, as there were so many whole time coolies going forward.

MR. P. H. CARPENTER, Acting Chief Scientific Officer, rising, said:—

GENTLEMEN,—It is now some time since a Scientific Officer has been able to be present at one of your Annual General Meetings, and I wish to express my great pleasure at being able to be with you today. It affords me a short time only it is true, but still some time during which I shall be able to discuss scientific matters that may be of individual interest to you. I cannot do much during the meeting, or you would be tired out long before I had finished but after the meeting and for so long as I am here, I am only too pleased to talk over matters with everyone. My visits are all too fleeting for shop talk to be barred at any time. An account of the work of the Scientific Department during the past year, you have all read and I do not propose to go over this again.

except to mention one or two matters. There are some items in our programme that you have seen re-appearing time after time such as the Soil Survey. I make no apology for this for doubtless it will figure many times again on the programme. A Soil Survey results finally in an exact and complete classification of all the soils types with which we have to deal and the matter has to be undertaken systematically. We shall continually be adding to our knowledge of soils, and such knowledge will have to be classified. A large amount of work in this direction has been done, and we are now in a position to appreciate the different types and classes of soils in the North East Indian tea areas. We have in a pamphlet, published a little time ago, told you somewhat of this, and it is now possible for you after studying the analytical figures of your soil to describe in more or less exact language the type of your soil and when asking for scientific advice this should always be mentioned. The correct description of a soil helps much in deciding how it should be treated. I notice, however, that men are still just as inclined as ever to describe their soil, as for instance, a sandy soil, when they could just as easily describe it as being of the 1, 2 type. The former being a loose indefinite statement whereas the other conveys a definite meaning. By means of the Soil Survey, we are able to fix the geographical distribution of soils and as a result we are able to study the same kind of soil under various conditions. A matter of very great importance as it enables one to see the effect of what is being done to the soil. Then another matter which we have been studying is mosquito blight, and a very great deal of work has had to be undertaken in this direction, which has necessarily taken a considerable amount of time. I am glad to be able to say that we have made a great deal of progress in the matter. A certain planter once remarked that the Scientific Department are very good and able at giving the life history of the pest, but what planters wanted was its death history. Very true and your Scientific Department is just as anxious to obtain that but there is such a close connection between the two that the one without the other would not help much. We must know how the insect manages to live before we can try to determine how it is to be dealt with. Of late we have concerned ourselves with studying what it is in some tea bushes that the pest likes and why such things are absent from other bushes. And as to whether this is a cause of mosquito attack. In other words we want to know how to make the tea bush unpleasant as a food to mosquito. In this direction we have advanced and you have already been told concerning the relative proportions of potash and phosphoric acid in the soil solution or in an easily available form, in the soil and how this apparently effects mosquito blight distribution. Gentlemen, you have read what we have said about this. Have you whose gardens suffer from mosquito blight made experiment, and if you have, have you told your Scientific Department the results obtained? This year a pamphlet dealing with all the work we have done in connection with mosquito will be published. Please read it very carefully.

In the Surma Valley as also elsewhere, there are many different kinds of soil to be found, and perhaps two or three different kinds

on one garden. Now it must be remembered that different soils need different treatment and one and the same treatment for the whole lot will not do. It may improve one kind and it may do any immense amount of damage to another kind. It is, I know, often in gardens very difficult to distribute and allot work, so that it can be done at just the right time. But sufficient attention is not given to the other side of the question as to what will happen if the work is done at the wrong time. Often it is done on the principle that it is better to do it sometime than not at all. Now that is not true. I will give you one instance of what I mean. It is said and quite truly that cultivation is good for a soil but that does not mean that cultivation at all times is good. The object of hoeing or cultivating a soil is to aerate it, to increase suitable bacteria activity, to bring about oxidation of some of the materials in the soils and to improve the tilth and make the soil more suitable for supporting a vigorous vegetative growth. Recognising the necessity for cultivation there may become a tendency to establish a rule that 6 or 7 rounds of light hoeing must be done and the garden is steadily hoed day after day. But it may so happen that just at the time when the heavier soil of the garden is to be hoed, a heavy fall of rain has just previously taken place and the soil is sticky owing to an excessive amount of water present. Now to hoe such a soil under such conditions does not bring about the desired results as enumerated above for instead of the soil becoming lighter the turning over and moving of the soil tends to cause it to pack still tighter and aeration is further restricted the requisite bacterial activity is repressed the formation of nitrates is seriously checked. Oxidation cannot take place and the last state of that soil is worst than the first. Such treatment may justly be called Soil Mutilation and there is a lot of it going on. Expensive manures may have been added to the soil and little or no result obtained. Now with such a soil attention must be paid to the condition of the soil when it is to be hoed and if it is found to be too wet and sticky it should be left alone until perhaps in a day or so it may be drier. This will upset the normal routine of hoeing the garden but unfortunately this cannot be helped. In this Valley I know here are gardens with heavy soil that are very difficult to deal with. I only ask that you do not do something under your control that will tend to make matters still worse. On really sandy soils hoeing except when saturated with water will do good. Then here is just one other point in connection with cultivation, and I am speaking to you particularly about this, as you are shortly entering upon the time of year when correct cultivation will make such a difference to your gardens. I want to refer to the question if when hoeing, turning up the clods and leaving them as such. This is not good, the soil should be pulverised so that as many individual particles of the soil as possible shall be exposed to the air. The fewer the clods and the more broken up the soil the better will be the aeration and the more efficient the cultivation.

When replying to garden Managers' questions about their soils I have often had occasion to call attention to drainage and ~~but it was inefficient~~; this has, I know at times caused much

L 574

disappointment, because large and frequent drains have been cut, but it does not alter the fact that the soil is not properly drained by which I mean that the excess water in the soil has not been removed. The nature of the soil perhaps is of such close texture that it will not permit of the water moving through the soil sufficiently rapidly and in consequence the drains that have been cut are ineffective although ample in size. Now it is during the rains that you can study this question. You should observe very carefully whether the soil after rain gets rid of excess water quickly or whether the soil below the surface continues to remain in a wet condition. You will find some surprising things in this direction. At Tocklai we have a high piece of land which was planted with tea, the soil is of the 2, 4 type containing a very high proportion of sand. It was thought that this was well drained but the tea did not thrive and it was not until 3 feet drains at 25 feet apart were dug that the tea grew as it should do. This tea is now 4 years old and last year some of the plots gave between 9 and 10 mds. per acre of tea. The water level in the soil was low, a large deep hoolah being quite close which never had more than 18 inches of water in it, but the trouble was that the water would not move sufficiently quickly through the soil, and means had to be taken to help the flow. Now in some heavy soils it may not be possible to put open drains at sufficiently close intervals, and the soil in such cases should be trenched at close intervals to a full depth of 18 inches and all prunings buried at the bottom of the trench. They should be pressed well down. In this way a channel will be provided for the water. Such underground drains should be made at right angles to the large open drains and not cut right into them unless this is found to be absolutely necessary.

Unless careful observations are made as I have suggested land will often be thought to be well drained whereas it is nothing of the kind.

Now to return to another matter. You have all decided what manuring you are going to do this year, the manures very possibly have already been added. How are you going to determine the value of the manures? This is of great importance and I think we do not give quite as much attention to this as it deserves. The total crop at the end of the season will no doubt give you a very good idea, but this will not tell you everything that you should want to know. Do the manures act quickly, or do they take time, and if so, how long is it before results in manured crop appear. The most convenient manner in which this can be observed is by making graphs of the weekly plucking from sections and they mean very little trouble actually and the information obtained may be great. It will often enable you to decide what is the most suitable form of manure for your garden. The variations caused by climatic conditions will also be noticed and this will often help you to better appreciation of the drainage question. The selection of manures for a garden is often an extremely knotty and troublesome question, and some planters are at a consequence often apt to keep to one manure and ignore other kinds. This does not

When you are buying a manure, you are purchasing a particular plant food and different manures contain different amounts of this, so that when purchasing a manure it is not the price per ton of the manures that needs to be taken only in account but rather the cost of the particular plant food in the manure. To give you an example of what I mean, Oilcake contains approximately 5% nitrogen and cost Rs. 56 per ton or Rs. 2 per mdr. Ammonium Sulphate contains 20% nitrogen and used to cost Rs. 220 per ton, that is to say 1 ton of Oilcake contains 112 lbs. nitrogen and costs Rs. 56 and Ammonium Sulphate 445 lbs. costs Rs. 240 which provides the cheaper nitrogen? The nitrogen in the Oilcake costs eight annas per pound and the nitrogen in the Sulphate of Ammonia costs eight annas and eight pies per pound. The oilcake then supplies the nitrogen at the slightly cheaper rate, but it must be borne in mind that a very much larger quantity four times as much will have to be purchased of the oilcake to supply the same amount of nitrogen. This would make considerable difference to the amount of the freight charges and it would be found that for some gardens the Ammonium Sulphate would be considerably the cheaper by the time it arrived on the soil. It is rather early in the year to talk about purchasing manures, but I take this opportunity of mentioning this matter as it takes some time to work out from the various price lists that have to be collected the real relative values of the different manures and only the other day I was talking to a planter to whom this method of valuing manures was entirely unconsidered.

The CHAIRMAN, rising, said:—Gentlemen, I now beg to propose:—

That the report for the year ending 30th June 1918, and the accounts for the year ending 31st December 1918, be passed.

No new members have joined this Branch of the Association during the past year. The total area represented by this Association on the 31st December 1918 amounted to 186,474 acres, as against 135,950 $\frac{1}{2}$ acres last year, being an increase of 523 $\frac{1}{2}$ acres, in respect of new extinctions of existing concerns. Three Indian Concerns in this Valley (Sreekona Tea Estate, Kalinagar Tea Estate, and Kirtikona Tea Co. Ltd.) have joined this Association and signed the Labour Rules Agreement, since the 1st January 1919.

The HON'BLE MR. R. ST. J. HICKMAN, in seconding the proposal referred to village sanitation, the distance many villages were from the nearest dispensary, the paucity of money available from Local Boards, and the overcrowding of third class carriages on the Bengal Railway.

[1897]

The proposal that the report for the year under consideration and the accounts for the year ending 31st December 1918, be passed, was unanimously carried, and the meeting terminated with a vote of thanks to the Chair.

THE FOOD CONTROLLER'S SCHEME.

SIR,

*Tender for Tea (Northern India).
(Southern India).*

We hereby offer to supply you within the period between 1st November, 1917, to 31st May, 1918, upon the terms of the subjoined general conditions of sale the quantity of Black Tea mentioned in the Schedule hereto, being part of the crop of the.....

Estate(s) of the Company, Limited, and also to supply to you before the 31st May, 1918, upon the terms of the said conditions of sale such further quantity of Black Tea as we shall be able to supply, and as you may be willing to purchase, being further part of the crop of the said estates.

In the event of our offer being accepted we undertake that the Black Tea supplied will be approximately 40 per cent. of each grade manufactured during the Tea Year 1917, by each Separate Estate owned by the Company, and that the amounts, if any, of any further quantity supplied pursuant to the exercise by you of the above option will be split up proportionately amongst the said grades. As soon as final crop figures are available we undertake to supply a full statement shewing the quantities of each grade produced during the season 1917.

We declare

- (1) That the quantity offered is 40% of the quantity of Tea grown on the above mentioned estates in the Tea Year 1917; and
- (2) That the statements made in the table at the end hereof are true and are supported by our books and records which are at all times to be open to the inspection of your officers both for the purpose of checking those statements and for any other purpose connected with the subjoined conditions.

Yours faithfully,

THE SCHEDULE ABOVE REFERRED TO.

.....10s.

consisting of 40% from each garden of the quantities manufactured during the Tea Year 1917 by the tenderers of each grade, viz. :-

TABLE REFERRED TO IN THE OFFER.

	SALES IN UNITED KINGDOM.		SALES IN INDIA.	
	Under Public Sale Conditions.	Otherwise.	Under Public Sale Conditions.	Otherwise.
1911 Sales :				
(a) Quantity sold in lbs.	lbs.	lbs.	lbs.	lbs.
(b) Total amount realised	£	£	rs.	rs.
1912 Sales :				
(c) Quantity sold in lbs.	lbs.	lbs.	lbs.	lbs.
(d) Total amount realised	£	£	rs.	rs.
1913 Sales :				
(e) Quantity sold in lbs.	lbs.	lbs.	lbs.	lbs.
(f) Total amount realised	£	£	rs.	rs.
Totals 1911-12-13 :				
(g) Total quantity in lbs.	lbs.	lbs.	lbs.	lbs.
(h) Total amounts realised, Indian figures converted at 15 Rupees to £ sterling	£	£	£	£
(i) Addition of ½d. per lb. for increased cost of production (½d.) x (g)	£	£	£	£
(j) Total (h) + (i)	£	£	£	£
(k) Deduction for difference between selling Price and Price f.o.b. (75d.) x (g) for sales in U.K. } (12d.) x (g) for sales in India }	£	£	£	£
(l) Deduction for Cess tax, on total quantity in lbs.	£	£	£	£
(m) Total deductions (k) + (l)	£	£	£	£
(n) Adjusted amount realised (j) - (m) subject to (o) below	£	£	£	£

[92]
TABLE REFERRED TO IN THE OFFER—contd.

	SALES IN UNITED KINGDOM.		SALES IN INDIA.	
	Under Public Sales Conditions.	Otherwise.	Under Public Sales Conditions.	Otherwise.
Totals 1911-12-13 :				
(o) Deduction for interest 140 days at 5% per annum in respect of tea sold in U.K. ...	£	£	-	-
(p) Adjusted amounts realised (n) less (o) ...	£	£	£	£
Total Sales 1911-12-13—				lbs.
In United Kingdom.				
Under Public Sale Conditions	
Otherwise	
In India.				
Under Public Sale Conditions	
Otherwise	
(q) Total quantity sold in	lbs.
Total adjusted amount realised 1911-12-13—				£
In United Kingdom.				
Under Public Sale Conditions	
Otherwise	
In India (15 Rupees to £ sterling).				
Under Public Sale Conditions	
Otherwise	
(r) Total adjusted amounts realised	£
(s) The Contract Price (r) divided by (q) to 4 decimals of 1d.				d.

The quantity sold should be calculated on customs weights. Any deductions or allowances made under conditions of sale to a buyer whether under arbitration or otherwise are to be deducted. Selling expenses are not to be deducted in calculating the amount realised on sales.

GENERAL CONDITIONS OF SALES.

1. CONTRACT PRICE.—Contract price per lb. is to be in sterling and to be the average price realised on all sales of tea produced from the sellers' estates mentioned in the offer in the tea years 1911, 1912, 1913, after making adjustments in accordance with the following provisions to give effect to increased cost of production and to place the price on the footing of a price f.o.b. Indian Ports.

(a) ADDITION FOR INCREASED COST OF PRODUCTION.—There will be added in respect of all tea a sum representing the increase in the cost of production of tea per lb. in the tea year 1917 over

the average cost of production of tea per lb. in the tea years 1911, 1912, 1913. This sum shall be equal to $\frac{1}{2}$ d. per lb. unless such increase in Northern India is equal to $\frac{1}{2}$ d. or more, in which case the $\frac{1}{2}$ d. shall be increased to $\frac{1}{4}$ d. for Northern India, but not more. The Indian Tea Association, London, will procure and submit to the Ministry of Food such figures and other evidence relating to increased cost of production of the various sellers as the Ministry of Food shall require, and the Ministry of Food shall forthwith ascertain and decide whether or no the increase is to be at the rate of $\frac{1}{4}$ d. per lb. and report its decision to the Indian Tea Association, London. The increase, if any, shall be a flat rate applicable to the whole area of Northern India. If the decision is disputed by the Association within 7 days of the same being notified to them, but not otherwise, the question shall be referred to arbitration between the Ministry of Food and the Association. In ascertaining the increased cost of production there may be included the estimated costs of such renewals and repairs of buildings, machinery and plant as would have been effected out of revenue in the ordinary course of the business but have in consequence of the present war been postponed or suspended, and there will be excluded all charges in the nature of capital expenditure, all charges payable out of profits and all charges debited to a particular period which cannot fairly be set against the production of that period. For the purpose of ascertaining such increased cost, the basis of revenue and capital expenditure already accepted by the Commissioners of Income Tax will be followed, but in calculating the increase in cost any increase in commissions payable to managers and directors resulting from the increased profits of the years since 1913 must not be included.

(b) REDUCTION OF PRICE TO INDIAN PRICE F.O.B.—Effect is to be given to the following rules :—

Tea sold in the United Kingdom.

(i) The price of such tea as was not sold on London Public Sale conditions is to be adjusted to the equivalent of the London Public Sale Price.

(ii) There is to be deducted from such London Public Sale Price or its equivalent as so ascertained a sum equal to 75 of a penny per lb. or such other sum as fairly represents the difference between such price and the equivalent thereof f.o.b. port of shipment. In ascertaining such sum deductions are to be made, *inter alia*, in respect of brokerage and sale expenses, warehousing, weighing, and landing charges, Ocean freight and insurance, but no deduction shall be made for prompt or draft, such draft being included in the weights. The Indian Tea Association, London, will procure and submit to the Ministry of Food such figures and other evidence

[8]

following sum will be found in the case of the various sellers, as the Ministry of Food shall require, and the Ministry of Food shall at once ascertain and decide whether 75 of a penny per lb. or some other greater or less sum represents the difference per pound, and report its decision to the Association. The sum decided upon shall be a flat rate applicable to the whole area of Northern India. If the decision is disputed by the Association within seven days of the same being notified to them, but not otherwise, the question shall be referred to arbitration between the Ministry of Food and the Association.

(iii) There is further to be deducted 140 days' interest at the rate of 5% per annum on the price arrived at after giving effect to the adjustments above mentioned.

Tea sold in India.

(i) The price of such tea as was not sold on Indian Public Sale Conditions is to be adjusted to the equivalent of the Indian Public Sale Price.

(ii) There is to be deducted a sum of 12 of a penny per pound or such other sum as fairly represents the difference per pound between the price of sales in Indian Sale Rooms and the same price adjusted to a sterling price f.o.b., Indian Ports Exchange being taken at 15 rupees to the pound. In ascertaining such sum deductions are to be made, *inter alia*, in respect of brokerage and sale expenses, warehousing and weighing, and for prompt, if any, but no deduction shall be made for draft, if any, such draft being included in the weights. The Indian Tea Association, London, will procure and submit to the Ministry of Food such figures and other evidence showing the difference per lb. in the case of the various sellers as the Ministry of Food shall reasonably require, and the Ministry of Food shall at once ascertain and decide whether 12 of a penny per pound or some other greater or less sum per pound represents the difference, and report its decision to the Indian Tea Association, London. The sum decided upon shall be a flat rate applicable to the whole of India. If the decision is disputed by the Association within 7 days of the same being notified to them, but not otherwise, the question shall be referred to arbitration between the Ministry of Food and the Association.

(iii) *All Tea.*—There is also to be deducted the sum of 1-48 per lb., representing the average cess tax in the years 1911, 1912, 1913.

Payments will be made provisionally on the basis that the sums stated in the offer is accurate and are to be subject to subsequent adjustment. Any balance is to carry interest at the rate of one point per annum from date of shipment of tea.

2. DELIVERY.—The tea shall be delivered f.o.b., usual Indian Port for the Estate. Delivery will not be taken until ocean freight is available, but the Food Controller will so far as is practicable take deliveries in monthly quantities between 1st November, 1917, and 31st May, 1918, or earlier, but in any event all teas will be taken delivery of and paid for by 31st August, 1918, with interest at the rate of 6% per annum after the 31st July, 1918. The Food Controller will give 30 days' written notice of his readiness to take delivery on a date mentioned in the notice of such quantity as may be specified in the notice, and the seller shall have the tea ready for shipment at the port of delivery within the time specified in the notice. If on receipt of the notice the seller is unable to comply therewith wholly or partially he shall immediately inform the Food Controller of the fact, stating the extent, if any, to which he can comply with the notice. If at the date specified in the notice the tea or any part thereof is not ready for shipment at the port of delivery, then if such unreadiness was, in the opinion of the Food Controller, due to any cause not under the control of the seller the Food Controller shall allow the seller to make up the deficiency in succeeding months, and if such unreadiness was, in the opinion of the Food Controller, due to any cause under the control of the seller he may allow the seller to make up the deficiency in succeeding months, or he may cancel the contract as to the quantity specified in the notice and not ready for shipment.

3. WAREHOUSING AND RISK.—Until shipment the tea shall be at the risk and expense of the seller, PROVIDED THAT if ocean freight is not ready at the date specified in the notice or later arrival of the tea at port of shipment the tea shall, as from one calendar month after the date specified in the notice or one calendar month after the date of arrival, whichever be the later date, be at the risk of the Food Controller, who shall pay any go-down rent thereafter incurred.

4. INSPECTION.

(a) All tea shall be of sound merchantable quality, and the manufacture and plucking thereof shall as near as may be on the same lines as during the tea years 1911, 1912, and 1913, regard, however, being had to any subsequent alterations in the grading of tea or methods of rendering it merchantable.

(b) The seller shall if required send ordinary trade samples of each delivery to such persons as may be indicated from time to time by the Food Controller at least seven clear days before date of shipment, and deliveries may be inspected at port of shipment and may be rejected before shipment on account of unsound packages; inferior quality, defective packing, or damage during transit from garden to port of shipment; but the seller may by notice in writing given within three days of such rejection object thereto, and thereupon the question shall be referred for determination to three recognised Tea Brokers to be appointed by the Tea Commissioner, and the decision of a majority of such three brokers shall be final.

and conclusive. After shipment the seller shall be liable only for claims in respect of rubbish or false packing.

5. PAYMENT.—Payment will be made against documents.

(a) In respect of tea shipped on vessels clearing after 31st October, 1917, and before the 15th December, 1917, payment will be made in sterling in London, with interest at the rate of 5 per cent. per annum from date of shipment till date of payment.

(b) In the case of other tea the amount due at the adjusted price when calculated in sterling will be converted into rupees currency at the rate of 15 rupees to the pound sterling, and will be paid by sterling bills on London at four months' date drawn by the sellers on the Ministry of Food for the sterling equivalent, at the exchange of the day for that usance, of the rupees due. For example:—

10,000 lbs., at 1/- f.o.b. ...	... £500 0 0
At 15 rupees to the £1 ...	... 7,500 rupees.
Drawn at 4 months' date draft-exchange at, say, 1/5d. ...	... £531 5 0

It is understood and agreed in regard to the negotiation of such drafts in India that tea shall be put by the Government of India on the same footing as wheat, jute, hides, manganese and other goods of National importance. In the event of a shortage of rupee currency making it impossible to negotiate such bills in India, then payment will, at the request of the seller, be made against documents by sterling bills on London drawn by the sellers on the Ministry of Food at four months' date for an amount representing the equivalent of the rupee value of the tea, taking the rupee at the current rate of the exchange of the day for that usance. The sellers will be repaid all brokerage stamps and other reasonable expenses incurred in the negotiation of drafts.

6. WEIGHTS.—Garden weights certified by the seller will be accepted subject to the right of the Food Controller to have the weights checked at the port of shipment by licensed measurers. Ten per cent. of a break shall be regarded as a fair test made by the Food Controller, provided the packages do not show any signs of pilfering, but not less than three packages out of a break to be weighed when weights are so checked.

7. PACKING.—All tea shall be packed in sound chests, and as far as possible in full chests.

8. MARKS.—Name of the estate and marks as usual are to be marked on each chest. Unmarked chests will be rejected.

9. EXPORT DUTY AND CESS TAX.—These will be paid by the Food Controller.

10. ENGLISH LAW.—The Contract is to be construed and to take effect according to English law.

11. TEA COMMISSIONER.—The Tea Commissioner is acting for the Food Controller for the purpose of this Contract in relation to all matters arising in India, and notices will accordingly be given to and by him on behalf of the Food Controller.

12. (a) If any questions whatsoever shall arise hereunder the matter shall be referred to an arbitrator to be nominated by the Lord High Chancellor of Great Britain, whose decision shall be final.

(b) The decision of the arbitrator on matters arising hereunder between the Indian Tea Association, London and the Food Controller shall be final and bind both the Food Controller and the seller.

(c) Where the Food Controller buys from the seller an amount of tea in excess of 40 per cent. of the tea produced from the seller's estates in the tea year 1917, payment for 50 per cent. of that excess will be made in accordance with the provisions of sub-clause (a) of clause 5 and for the remainder in accordance with the provisions of sub-clause (b) of clause (5).

Please insert Address :—

.....

Please insert date :—

.....

191

[98]

To THE FOOD CONTROLLER.

SIR,

*Tender for Tea (Northern India).
(Southern India).*

We hereby offer to supply you within the period between 1st June 1918, to 31st May, 1919, upon the terms of the subjoined general conditions of sale 66 per cent. of the Black Tea produced during the Tea Year 1918, on each of the following estates of the Company Ltd, namely.....

In the event of our offer being accepted we undertake (a) to supply approximately 66 per cent. of each grade manufactured during the Tea Year, 1918, by each Separate Estate owned by the Company, (b) that the quality supplied will be a fair average of the quality produced on the estate throughout the tea year. (c) As soon as final crop figures are available to supply a full statement showing the quantities of each grade produced during the season 1918 from each estate, and (d) to give you such information as you may reasonably require from time to time as to quantities, grades, and other matters relevant to the purposes of this contract.

We declare

That the price of..... per lb. as calculated in the Table is correct, and that all figures on which such price is based are also correct, and are in accordance with our books and records which are at all times to be open to the inspection of your officers both for the purpose of vouching such figures and for any other purpose connected with the subjoined conditions.

Yours faithfully,

[99]
TABLE REFERRED TO IN THE OFFER.

	SALES IN UNITED KINGDOM.		SALES IN INDIA.	
	Under Public Sale Conditions.	Otherwise.	Under Public Sale Conditions.	Otherwise.
1911 Sales—				
(a) Quantity sold in lbs. ...	lbs.	lbs.	lbs.	lbs.
(b) Total amount realised ...	£	£	rs.	rs.
1912 Sales—				
(c) Quantity sold in lbs. ...	lbs.	lbs.	lbs.	lbs.
(d) Total amount realised ...	£	£	rs.	rs.
1913 Sales—				
(e) Quantity sold in lbs. ...	lbs.	lbs.	lbs.	lbs.
(f) Total amount realised ...	£	£	rs.	rs.
Total 1911-12-13—				
(g) Total quantity in lbs. ...	lbs.	lbs.	lbs.	lbs.
(h) Total amount realised, Indian figures converted at 15 Rupees to £ sterling ...	£	£	£	£
(i) Addition of $\frac{1}{2}d.$ per lb. for increased cost of production $(\frac{1}{2}d.) \times (g)$	£	£	£	£
(j) Total (h) + (i)	£	£	£	£
(k) Deduction for difference between selling Price and Price f.o.b. $(75d.) \times (g)$ for sales in U. K. $(12d.) \times (g)$ for sales in India } ...	£	£	£	£
(l) Deduction for Cess tax, on total quantity in lbs. ...	£	£	£	£
(m) Total deductions (k) + (l) ...	£	£	£	£
(n) Adjusted amount realised (j) — (m) subject to (o) below. ...	£	£	£	£
(o) Deduction for interest 140 days at 5% per annum in respect of tea sold in U. K. ...	£	£	—	—
(p) Adjusted amounts realised (n) less (o) ...	£	£	£	£

Computation
of adjusted
figures for the
table for
the purpose
of applying
to tea of the
1917 Crop
only 5%
interest
above figure
(g).

[100]

TABLE REFERRED TO IN THE OFFER—*contd.*

Total Sales 1911-12-13—		lbs.
In United Kingdom.		
Under Public Sale Conditions	...	...
Otherwise	...	...
In India.		
Under Public Sale Conditions	...	...
Otherwise	...	...
(q) Total quantity sold in ...	...	...
Total adjusted amount realised 1911-12-13—		£
In United Kingdom.		
Under Public Sale Conditions	...	...
Otherwise	...	...
In India (15 Rupees to £ sterling).		
Under Public Sale Conditions	...	...
Otherwise	...	...
(r) Total adjusted amounts realised	...	£
(e) The Contract Price (r) divided by (q) to 2 decimals of 1d.		d.

The quantity sold should be calculated on customs weights. Any deductions or allowances in price made under conditions of sale to a buyer whether under arbitration or otherwise are to be deducted. Selling expenses are not to be deducted in calculating the amounts realised on sales.

GENERAL CONDITIONS OF SALE.

1. CONTRACT PRICE.—Contract price per lb. is to be in sterling and to be the average price realised on all sales of tea produced from the sellers' estates mentioned in the offer in the tea years 1911, 1912, 1913, after making adjustments in accordance with the following provisions to give effect to increased cost of production and to place the price on the footing of a price f.o.b. Indian ports.

(A) ADDITION FOR INCREASED COST OF PRODUCTION.—There is to be added in respect of all tea a sum representing the increase of the cost of production of tea per lb. in the tea year 1918 over the average cost of production of tea per lb. in the tea years 1911, 1912, 1913. This sum shall be equal to $\frac{1}{4}$ d. per lb. unless such increase in Northern India is equal to $\frac{1}{4}$ d. or more, in which case the $\frac{1}{4}$ d. shall be increased to $\frac{1}{2}$ d. for Northern India, *but not more. The Indian Tea Association, London, will procure and submit to the Ministry of Food such figures and other evidence relating to increased cost of production of the various sellers as the Ministry of Food shall require and the Ministry of Food shall forthwith ascertain and decide whether

or no the increase is to be at the rate of $\frac{1}{4}$ d. per lb. and report its decision to the Indian Tea Association, London. The increase, if any, shall be a flat rate applicable to the whole area of Northern India. If the decision is disputed by the Association within 7 days of the same being notified to them, but not otherwise, the question shall be referred to arbitration between the Ministry of Food and the Association. In ascertaining the increased cost of production there may be included the estimated costs of such renewals and repairs of buildings, machinery and plant as would have been effected out of revenue in the ordinary course of the business but have in consequence of the present war been postponed or suspended, and there will be excluded all charges in the nature of capital expenditure, all charges payable out of profits and all charges debited to a particular period which cannot fairly be set against the production of that period. For the purpose of ascertaining such increased cost, the basis of revenue and capital expenditure already accepted by the Commissioners of Income Tax will be followed, but in calculating the increase in cost any increase in commissions payable to managers and directors resulting from the increased profits of the years since 1913 must not be included.

(B) REDUCTION OF PRICE TO INDIAN PRICE F.O.B.—Effect is to be given to the following rules :—

Tea sold in the United Kingdom.

(i) The price of such tea as was not sold on London Public Sale conditions is to be adjusted to the equivalent of the London Public Sale Price.

(ii) There is to be deducted from such London Public Sale Price or its equivalent as so ascertained a sum equal to '75 of a penny per lb. to represent the difference between such price and the equivalent thereof f.o.b. port-of shipment.

(iii) There is further to be deducted 140 days' interest at the rate of 5% per annum on the price arrived at after giving effect to the adjustments above mentioned.

Tea sold in India.

(i) The price of such tea as was not sold on Indian Public Sale Conditions is to be adjusted to the equivalent of the Indian Public Sale Price.

(ii) There is to be deducted a sum of '12 of a penny per pound to represent the difference per pound between the price of sales in Indian Sale Rooms and the same price adjusted to a sterling price f.o.b., Indian ports.

(iii) *All tea.*—There is also to be deducted the sum of 1-48 anna per lb., representing the average cess tax in the years 1911, 1912, 1913.

Payments will be made provisionally on the basis that the price stated in the offer is accurate and are to be subject to subsequent adjustment. Any balance is to carry interest at the rate of 5 per cent. per annum from date of shipment of tea.

2. DELIVERY.—The tea shall be delivered f.o.b., usual Indian Port for the Estate. Delivery will not be taken until ocean freight is available, but the Food Controller will so far as is practicable take deliveries in monthly quantities between 1st June, 1918, and 31st May, 1919, or earlier, but in any event all teas will be taken delivery of and paid for by 30th November, 1919. The Food Controller will give 30 days' written notice of his readiness to take delivery on a date mentioned in the notice of such quantity as may be specified in the notice, and the seller shall have the tea ready for shipment at the port of delivery within the time specified in the notice. If on receipt of the notice the seller is unable to comply therewith wholly or partially he shall immediately inform the Food Controller of the fact, stating the extent, if any, to which he can comply with the notice. If at the date specified in the notice the tea or any part thereof is not ready for shipment at the port of delivery, then if such unreadiness was, in the opinion of the Food Controller, due to any cause not under the control of the seller the Food Controller shall allow the seller to make up the deficiency in succeeding months, and if such unreadiness was, in the opinion of the Food Controller, due to any cause under the control of the seller he may allow the seller to make up the deficiency in succeeding months, or he may cancel the contract as to the quantity specified in the notice and not ready for shipment.

3. WAREHOUSING AND RISK.—Until shipment the tea shall be at the risk and expense of the seller, PROVIDED THAT if ocean freight is not ready at the date specified in the notice or later arrival of the tea at port of shipment the tea shall, as from one calendar month after the date specified in the notice or one calendar month after the date of arrival, whichever be the later date, be at the risk of the Food Controller, who shall pay any go-down rent thereafter incurred.

4. INSPECTION.

(a) All tea shall be of sound merchantable quality, and the manufacture and plucking thereof shall as near as may be on the same lines as during the tea years 1911, 1912, and 1913, regard, however, being had to any subsequent alterations in the grading of tea or methods of rendering it merchantable.

(b) The seller shall if required send ordinary trade samples of each delivery to such persons as may be indicated from time to time by the Food Controller at least seven clear days before date of shipment, and deliveries may be inspected at port of shipment and may be rejected before shipment on account of unsound packages, inferior quality, defective packing, or damage during transit, from source to port of shipment; but the seller may by notice in writing

given within three days of such rejection object thereto, and thereupon the question shall be referred for determination to three recognised Tea Brokers to be appointed by the Tea Commissioner, and the decision of a majority of such three brokers shall be final and conclusive. After shipment the seller shall be liable only for claims in respect of rubbish or false packing.

5. PAYMENT.—Payment will be made against documents in the following manner :—

- (a) As to 40% of the price of the tea the subject of any invoice, the seller will be paid by a Payable Order in London for the sterling value, plus $\frac{1}{2}\%$ for interest (accrued).
- (b) The balance, viz., 60% of the price of the tea, will be converted into rupee currency at the rate of 1/4d. per rupee to which will be added any brokerage, stamps and other reasonable expenses attributable to the negotiation of the draft hereinafter mentioned. A sterling draft at four months' date (or at the option of the Ministry of Food at three months' sight) in respect of the amount of rupees so ascertained, will be drawn by the seller on the Ministry of Food for the sterling equivalent of the rupees due at the Banks exchange of the day for drafts of that usance.
- (c) The sellers will draw drafts at the time of shipment, and are to present the same to a bank for negotiation at the earliest possible opportunity after receipt of the Bill of Lading.

Where the draft can only be negotiated at a rate of exchange higher than that at which the amount of the draft is calculated a substituted draft shall be drawn at the rate of exchange then ruling.

Where a draft is negotiated at a lower rate of exchange than that at which the amount thereof had been calculated the seller shall refund to the Ministry of Food the difference between the two amounts.

The right to draw a substituted draft may be exercised only two calendar months from the date of the Customs clearance of the vessels from Port of shipment.

In the event of its being impossible to negotiate any draft within two calendar months of the date of Customs clearance of vessel from the Port of shipment, then a substituted draft shall be drawn at the rate ruling on the last day of such period of two calendar months.

All drafts (or Sterling Bills) shall be dated as at the date of negotiation or, if the draft cannot be negotiated and is not negotiated within the said two calendar months, as at the last day of such two calendar months.

A certificate from an exchange bank shall be evidence that a draft was presented for negotiation and that negotiation was impossible. Even if the draft is not negotiated at the time of shipment, the relative shipping documents shall be forwarded forthwith to the Ministry of Food.

(d) The following is an example of the method of payment:—

10,000 lbs. of Tea at 1/- per lb. f.o.b. ...	£500 0 0
40% of £500 plus $\frac{1}{4}\%$ for interest (accrued) ...	£201 0 0
60% of £500 = £300 at exchange 1/4 = ...	Ra. 4,500
Charges	155
	<hr/>
	Rs. 4,655
Rs. 4,655 at exchange 1/6 (being rate of the day at which such draft is negotiated) ...	£349 2 6

(e) The drafts shall as regards negotiation be put by the Government of India on the same footing as draft against Government shipments of Wheat, Jute, Hides, Manganese, and other goods of national importance.

6. WEIGHTS.—Garden weights certified by the seller will be accepted subject to the right of the Food Controller to have the weights checked at the port of shipment. Ten per cent. of a break shall be regarded as a fair test made by the Food Controller, provided the packages do not show any signs of pilfering, but not less than three packages out of a break to be weighed when weights are so checked.

7. PACKING.—All tea shall be packed in sound chests, and as far as possible in full chests.

8. MARKS.—Name of the estate and marks as usual are to be marked on each chest. Unmarked chest will be rejected.

9. EXPORT DUTY AND CESS TAX.—These will be paid by the Food Controller.

10. ENGLISH LAW.—The Contract is to be construed and to take effect according to English law.

11. TEA COMMISSIONER.—The Tea Commissioner is acting for the Food Controller for the purpose of this Contract in relation to all matters arising in India, and notices will accordingly be given to and by him on behalf of the Food Controller.

12. (a) If any questions whatsoever shall arise hereunder the matter shall be referred to an arbitrator to be nominated by the Lord High Chancellor of Great Britain, whose decision shall be final.

(b) The decision of the arbitrator on matters arising hereunder between the Indian Tea Association, London and the Food Controller shall be final and bind both the Food Controller and the seller.

THE INCOME-TAX ACT VII OF 1918.

(a) *Liability of the tea industry to the payment of income-tax.*

From Indian Tea Association, to all Members.

Circular No. 22.—CALCUTTA, 31st May 1918.

I am directed to send you for information copy of the Letter No. 488-O. dated marginally noted letter which the Committee have addressed to the Government Indian Tea Association to the Government of India, Department of Revenue and Department of Revenue and Agriculture, with reference to the declared intention of Government to impose a liability for income tax upon the tea industry in respect of that portion of their income which is said to be derived from business other than agriculture.

No. 488-O.—CALCUTTA, 30th May 1918.

From—The SECRETARY, Indian Tea Association,

To—The SECRETARY, Government of India, Department of Revenue and Agriculture.

I am directed by the Committee of the Indian Tea Association to address you with reference to the declared intention of the Government to impose a liability for income tax upon the tea industry in respect of that portion of their income which is said to be derived from business other than agriculture. The Committee learn with the utmost surprise that Government propose to regard tea estates as quasi agricultural concerns, and they desire to maintain most strongly the view, which has remained unquestioned for so many years, that the income of tea concerns is wholly agricultural within the meaning of the Income Tax Act.

2. The Government evidently rely on the opinion of the Advocate-General of Bengal, given in December 1915. This opinion deals with the true construction of section 5 (1) (b) (iv) of the old Income Tax Act which section reappears in the new Act as section 2 (1) (b) (iv). The Committee are not prepared to admit the validity of this opinion. It is common knowledge that, shortly after the Income-Tax Act of 1886 became law, the true construction of section 5 (1) (b) (iv) became a matter of controversy, and was

eventually referred to the Advocate-General of that day for his opinion. The opinion then given was as follows:—

"Under the provisions of section 5 (1) (b) (ii) of the Act which exempts from taxation any income derived from the performance by a cultivator or receiver of rent in kind of any process ordinarily employed by a cultivator or receiver of rent in kind to render the produce raised or received fit to be taken to market, an indigo or tea planter who manufactures indigo or tea grown by himself or received as rent and derives an income therefrom is, in my opinion, exempted from the payment of income-tax."

This opinion has been accepted by the Government and has been consistently acted on from the time it was given until the present time. The Committee hold the view that this opinion, which has been accepted by all concerned without question for so many years, cannot be discarded in favour of that of Dr. Kenrick, more especially as no attempt was made to enforce the doctrine laid down in Dr. Kenrick's opinion; and in the budget speech of March 1916, the Financial Member (who, it must be presumed, was well aware of the opinion given by Dr. Kenrick some months before) expressly stated, as one of the justifications for the imposition of an export duty on tea, that tea was not subject to income-tax.

3. The legal question involved depends entirely upon the construction that is to be placed upon the provisions of section 2 (1) (b) (ii) of the present Act, which repeats section 5 (1) (b) (ii) of the old Act. The material words are "Agricultural income" means any income derived from the performance by a cultivator of "any process ordinarily employed by a cultivator to render the produce raised by him fit to be taken to market." The Government of India have expressed the view that the words "any process ordinarily employed by a cultivator" in effect mean the performance of any crude domestic process for fitting agricultural produce for sale. In spite of Dr. Kenrick's endorsement, the Committee see no justification for this view. Tea garden proprietors are unquestionably "cultivators" of tea, the process they now employ has been "ordinarily employed" for many years, and the sole object of that process is to fit the tea for market. The process employed in the preparation of the tea leaf for market is in all essentials the same as was employed before the introduction of machinery, and is merely complementary to, and essential to, the more elementary agricultural operations of cultivating and plucking the leaf. The machinery merely enables the preparation for market to be carried out more efficiently and in less time. The use of machinery in the tea industry involves no more deviation from ordinary agricultural methods than the use of threshing machines or other mechanical contrivances in general agriculture.

The principle now proposed to be adopted by the Government is a direct encouragement to cultivators of all classes to retain primitive and uneconomical methods by imposing a liability for taxation wherever modern machinery and methods are adopted, thereby retarding the general progress of the country, and actually reducing the Government revenue which rises with, and is largely dependent on, the prosperity of the mass of the population, namely, the workers on the land.

4. It has been suggested that the imposition of this tax should be treated as a war measure, and that as such it should be submitted to without question, but such a suggestion is clearly based on a complete misconception both of the nature and of the incidence of the tax. That it is not a war measure is sufficiently established, not only by the fact that the tax is intended to be a permanent one, but also by the statement made by the Finance Member in introducing the Budget of the current year when he said "there is no "present necessity for adding to the fresh imposts imposed during "the last two years. We therefore keep our taxation on the "existing level". It is assumed that it will be universally admitted that, whatever the reason for the introduction of new taxation may be, such taxation should, so far as is reasonably possible, be distributed equitably amongst the various sections of the tax paying community, and it is submitted that there can be no possible equitable justification for the selection of the tea industry as the subject of special additional taxation. The Finance Member expressly based the justification for the imposition of the special export duty on tea, which was introduced in 1916, on the fact that the industry did not pay income tax. Apart from this special export tax the industry also contributes large sums to the Indian revenue in the shape of land tax.

The attempt to impose this double duty on one of the few industries in the development of which the Indian community is beginning to take any important part is a curious commentary on the avowed intentions of the Government to foster by every possible means the development of Indian industries.

5. It is with the utmost unwillingness that the Committee feel themselves called upon to deal with a further aspect of this case, namely, that of the manner in which this proposal, for what unquestionably amounts to new taxation, has been introduced. The information at present before the Committee discloses a procedure so extraordinary that they feel that in the interests not only of the industry which they represent but of the public at large, and indeed of the Government itself, the matter requires a most searching investigation and full publication of the reasons which, in the opinion of the Government, justify the course which they have adopted. In the absence of further explanations the Committee feel it impossible for them to avoid the conclusion that the Government have deliberately concealed from the public their intention of imposing this new taxation and have announced it only when they considered it to be a *fait accompli*.

6. The Committee trust that explanations will be forthcoming which will fully exculpate the Government Department concerned but the following short statement of what has actually taken place shows the urgent necessity for such explanations.

In December 1915, Dr. Kenrick's opinion, to the effect that the tea industry was liable to income tax, was obtained by the Government.

In March 1916, Sir William Meyer, in his Budget Speech, stated definitely that the justification for introducing the export duty on tea was that the tea industry was free of income tax.

In the statement of Objects and Reasons attached to the new Income Tax Bill, it was stated expressly that "the Bill was not designed either by altering the rates of the tax or otherwise to raise money, and for this reason it retained the existing exemption from the tax on agricultural incomes".

In January 1918, the Government of India issued a circular to the local Governments, which circular has only recently come to the knowledge of the industry concerned, in which it is stated that in order to make it clear that businesses which, though agricultural produce forms their raw material, are really industrial are liable to pay the tax, the word 'factory', which finds a place in the proviso to Section 5(1)(c) of the Income Tax Act, has been omitted from the definition of agricultural income in clause 2 of the Bill; and from this circular letter it appears that it was the deliberate intention of the Finance Department to subject the tea industry to income tax as soon as the Bill had been passed into law.

On the 1st March 1918 in his Financial Statement the Finance Member made the definite statement above quoted as to there being no necessity for the introduction of new taxation.

Later in the same month the Select Committee of the Legislative Council, which included the Finance Member, presented their report on the Income Tax Bill and in this report it is definitely stated that "the Bill was primarily one for the improvement of the methods and machinery of collection and not for increase or decrease of taxation". Throughout the discussion on the Bill it was repeatedly stated that no new taxation was intended to be imposed thereby.

7. It now transpires that in spite of these statements it was in fact the deliberate intention of the Government to impose the income tax on the tea industry, and that the amendment of the old Section 5(1)(c) by the omission of the word 'factory' was made for this express purpose, and for no other. It is difficult to see how the omission of any reference to this important alteration from the Statement of Objects and Reasons, and from the explanatory statements made by the Member in charge of the Bill, can possibly be justified. Had any intimation of the intentions of the Government, as disclosed in the circular letter to the local Governments above referred to, been given to the public it is obvious that these proposals would have met with the strongest criticism, both on their merits, and as an attempt to introduce new taxation in a Bill actually intended to deal with matters of procedure only.

8. It may possibly be argued that no question of levying taxation arises as, according to the opinion of Dr. Kenrick,

the old Act in fact authorised the imposition, but it is submitted that this view is contrary to the interpretation of the old Act which was accepted without question for many years past by the revenue authorities of all the provinces concerned, and that, whatever the technical construction of the Act may be, it is the fact that the tax has never actually been levied, and its imposition at this date is unquestionably a piece of "new taxation" in every sense in which the public can have been reasonably expected to understand the references thereto in the declarations of Government of their intentions as regards the new Income Tax Act.

**From Indian Tea Association, to all Members
of the Association.**

Circular No. 33.—CALCUTTA, 9th August 1918.

Income-Tax Act VII of 1918.

MEMO.:—The subjoined letter of 27th July from the Government of India, Finance Department, is issued for information of members in continuation of Circular No. 22, dated 31st May 1918, in the above connection.

No. 2141-F.—SIMLA, 27th July 1918.

From—The SECRETARY to the Government of India, Finance Department,

To—The SECRETARY, Indian Tea Association, Calcutta.

The Government of India have considered your letter No. 488-O., dated the 30th May 1918, containing a protest from the Committee of the Indian Tea Association against the levy of income-tax on that portion of the profits of the tea industry which is derived from business other than agriculture, and I am directed to send you the following reply.

2. In 1914 the Government of India learned that the basis adopted in Bihar and Orissa for assessing to income-tax the profits of the sugar industry (which, like the tea industry, relies on agricultural produce for its raw material) differed from that followed in the United Provinces; and they were asked by the Government of Bihar and Orissa for an authoritative ruling as to the practice to be followed. The Government of India concurred in the view expressed by the two Local Governments that the process resulting in the production of refined sugar cannot legally be considered as a process ordinarily employed by the cultivator to render the produce

raised by him fit to be taken to the market, since in a business of this kind a considerable part of the profits

5. (1) Nothing in section 4 shall render liable to the tax—

(b) any income derived from—

(ii) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market.

The transactions of such a factory should

therefore be subject to income-tax."

3. This ruling was communicated to all Local Governments, and thereupon the Government of Bengal enquired whether the same test should not be applied to the tea industry, forwarding with their letter a copy of an opinion which they had obtained from Dr. Kenrick, then Advocate-General of Bengal. That opinion was as follows:—

"I am of opinion that income derived from sale of tea from tea estates in which modern machinery and processes are employed is liable to income-tax, and is not within the exemption of section 5(1)(b)(ii) of the Indian Income-tax Act, II of 1886.

"Section 5(1)(b)(ii) exempts from liability to income-tax, any income derived from the performance by a cultivator of any process ordinarily employed by a cultivator to render the produce raised by him fit to be taken to market. In my opinion this contemplates any simple process which is ordinarily undertaken by a cultivator to prepare his agricultural produce for market, but does not contemplate the complex and developed processes of manufacture or preparation in modern factories equipped with machinery.

"In relation to sugar factories the Government of India (Finance Department) have expressed the view that section 5(1)(b)(ii) is intended to apply only to incomes derived by a cultivator from the performance of crude domestic processes for fitting agricultural produce for sale and that it cannot apply to the case of a sugar factory established on up-to-date lines for the express purpose of making a business.

I agree with this view, and in my opinion a tea factory containing modern scientific machinery or appliances for the preparation of tea for the market is not for the purposes of liability to income-tax distinguishable from

a sugar factory in which sugar is prepared for the market, and the profits derived from such a factory, whether of sugar or tea, are liable to be taxed as income accruing and arising in British India."

4. On receipt of this opinion, which differed from that expressed by Sir G. C. Paul in the infancy of the Act of 1886 and referred to in paragraph 2 of your letter, the Government of India would have been justified in replying to the reference from the Bengal Government to the effect that the tea industry should be dealt with on the analogy of the sugar industry. But though they recognised the anomaly of maintaining the exemption in the one case while enforcing the tax in the other, they were anxious to show all possible consideration for the interests of the planting community, and thought that in view of the number of years for which the exemption had been enjoyed, and the inevitable approach of a comprehensive review of the existing income-tax law, the matter might well stand over for the time being. They, therefore, determined to wait until the revision of the Act was taken up before taking steps to put matters on a clearer footing.

They took the same view in connection with an independent reference on the same subject made somewhat later by the Government of Madras.

5. This statement of the position prior to the passing of the Indian Income-tax Act, 1918, will enable your Committee to correct certain erroneous impressions which they appear from your letter to hold. In the first place, they will observe that the statutory liability to income-tax imposed by the Act of 1918 on the industrial portion of the profits of the tea industry is not a new one. The liability was already there under the Act of 1886, though it had not been enforced, and section 5(1) (b) (ii) of the old Act on which your Committee apparently rely was, as you have remarked, repeated verbatim in section 2(1) (b) (ii) of the new Act. In two places, however, the present Act embodies amendments which have some bearing on the issue: in the proviso to section 2(1) (b) (iv) the word "factory" which appeared in the Act of 1886 has been omitted, and in 43(2) (a) power is taken to make rules for prescribing the manner in which taxable income shall be arrived at when income is derived in part from agriculture and in part from business. The word "factory" was omitted both on general grounds, because it was out of place in a section dealing with the agricultural income of a cultivator, and also specifically because it might give rise to misapprehension on the part of assessee, in such industries as the tea industry, as to their exact position. The omission was not, as is suggested in paragraph 7 of your letter, made with the express object of applying the income-tax to the tea industry, since the industrial profits of the industry were already held to be liable to the tax under the previous law, but was merely designed to make the position clearer, and the provisions of section 43(2) (a) were inserted with the same object.

There was thus, since no new principle was being introduced, no necessity for special reference to the omission of the word "factory" in the Statement of Objects and Reasons, or in the speeches of the Members of Government, explaining the Bill in the Imperial Legislative Council. It was only necessary that the Government of India should announce their decision that with the advent of the new Act the liability to the tax would be enforced in the case of the tea industry. This they did in the usual manner in their Finance Department's letter No. 216-F., dated the 29th January 1918, of which your Association are understood now to have received a copy.

6. Your Association will, the Government of India feel sure, understand that in the case of an entire redraft of a long and difficult Act it is impossible to refer meticulously to every change or omission, and it certainly never occurred to any of those responsible for the form in which the Bill was presented to Council that any special significance could be attached to the omission of the word "factory" from the definition section. Its insertion between the words "storehouse" and "other out building" appeared to the framers of the new Act to be altogether inappropriate. Attention was called to it in Select Committee and the reasons for its omission were stated at once. •

I am however to invite the attention of your Committee to the fact that if your Association is advised that the view taken of the law by the Government is wrong, it will be open to them under section 51 of the Act of 1918, through the Chief Revenue Authority of Bengal, to have the question authoritatively determined by the High Court.

7. Your Committee further argue that whatever the technical construction of the Act, the fact that income-tax has never been levied before from the tea industry makes its imposition at the present time unquestionably new taxation "in every sense in which the public can have been reasonably expected to understand the references thereto in the declarations of Government of their intentions as regards the new Income-tax Act"; that in introducing the Financial Statement of the current year the Honourable Finance Member declared that taxation would be kept on the existing level; that in the Statement of Objects and Reasons attached to the Bill it was expressly mentioned that the Bill was not designed either by altering the rates of the tax or otherwise to raise money, and for this reason it retained the existing exemption from the tax of agricultural incomes; and that in the report of the Select Committee of the Legislative Council on the Bill, it was definitely stated that, the Bill was primarily one for the improvement of the methods and machinery of collection and not for the increase or decrease of taxation; while throughout the discussion on the Bill it was repeatedly stated that no new taxation was to be imposed thereby.

8. Your Committee are quite correct in pointing out that the primary object of the new legislation was not to impose fresh taxation as such, though it was clearly indicated by Sir William Meyer

in introducing the Bill that the intention was, by improving the machinery of assessment, to obtain a certain amount of additional revenue which had hitherto, in the opinion of Government, unnecessarily escaped them. Moreover, as will be seen from what has gone before, the Government of India had already decided in principle that the tea industry was liable to the tax under the old Act; and it was merely as a matter of convenience that it was decided to postpone the enforcement of this liability until the income-tax law had been revised. There was, accordingly, no question here of imposing new taxation in the sense referred to in your letter.

9. I am to add that the Government of India find it difficult to understand how your Committee can have failed to observe that the Select Committee in the passage of their report which you have quoted were dealing expressly with proposed amendments in the graduated rates of the tax, which alone could be described as new taxation,—since in paragraph 8 of their report they themselves recommended inclusion within the income-tax sphere of certain persons who had not hitherto been liable under the Act of 1886 without any suggestion that by doing so they were recommending new taxation as such. Nor is this the only instance in which persons or industries previously exempt from income-tax became liable to it under the new Act. In pursuance of the principle that the Government of India should be in a position to apply the tax evenly to all persons, the exemption conferred by section 5 (1) (d) of Act II of 1886 on shipping companies incorporated or registered out of British India was cancelled, and, as was explained on the introduction of the Bill, certain other foreign firms which had hitherto escaped the tax have now been brought under assessment.

10. There is thus no foundation for the suggestions contained in your letter that the tea industry has been selected as a subject of special additional taxation. Other businesses besides the tea industry have lost the privilege which they previously enjoyed of exemption from paying the tax; and the only distinction that can be drawn between them and the tea industry is that, as in the other cases referred to exemption was given by law, its withdrawal was also declared and effected by an amendment of the law, while the exemption of the tea industry, not resting on any legal provision, was announced and effected by a letter issued by the Government of India in their executive capacity.

11. In the case of shipping companies it has been decided owing to war conditions to continue by a notification of the Government of India during the period of the war the exemption which these companies enjoyed under the old Act, leaving their eventual position over for further consideration when peace conditions return. But these companies do not thereby receive any special temporary privilege which the Government of India would not have been prepared to accord to the tea industry, should adequate cause for such temporary exemption be shown. In addressing Local Governments on the subject, the Government of India stated that they would be prepared to consider representations for the temporary

Exemption from liability of particular industries which are being adversely affected by present conditions, and would, by the enforcement of their liability, be now brought under assessment for the first time.

12. At the end of paragraph 2 of your letter your Committee assert that Sir William Meyer in his Budget speech of March 1916 expressly stated, as one of the justifications for the imposition of an export duty on tea "that tea was not subject to income-tax," and this argument is repeated in paragraph 4 of your letter. Your Committee presumably refer to the following passage from Sir William Meyer's speech on the introduction of the Financial Statement for 1916-17 :—

"Our final proposal connected with the tariff is the imposition of an export duty on two important staples, namely, tea and jute. Both these industries have been specially prosperous during the war, and in the case of jute I think there is already a considerable consensus of opinion that if the financial situation created by the war should necessitate heavy additional taxation, this is one of the first articles which might legitimately be taxed. The case of tea is hardly less strong, especially in view of the fact that in spite of its largely industrial character, the tea business has for thirty years been exempted from income tax."

You will observe that there is no statement here that tea is not subject to income-tax, but merely that it had in fact been exempted, which is by no means the same thing. Nor did Sir William Meyer expressly base the justification of the imposition of the special export duty on tea on the fact that the industry did not pay income-tax, but merely adduced this as an additional reason for imposing a tax on an industry which had been specially prosperous during the war. You will also observe that the industrial character of the tea industry was emphasised. No undertaking was given by these words that the liability of the tea industry to pay income-tax would not be enforced at some future date. And whereas the export duty on tea has always been recognised as a temporary war measure, what is now in question is the permanent liability of the industry to ordinary income-tax taxation. It is relevant in this connection that in the case of jute, which has similarly been assessed to a special export duty, there has never been any question but that jute factories are liable to income-tax, while in 1917 the export duties, both on raw and manufactured jute, were doubled. It must also be borne in mind that when the remarks above cited were made the Government were not in a position to prognosticate when they would be able to proceed to the general revision of the income-tax law which was carried out during the last Delhi session.

13. I am now to turn to paragraphs 5 and 6 of your letter in which the Committee of the Indian Tea Association charge the Government with having deliberately concealed from the public their intention of imposing new taxation and of having announced

it only when they considered it to be a *fait accompli*. That the charge is absolutely unfounded, and that the passages in various speeches, reports and statements on which your Committee rely in making it have been either misquoted, or insufficiently quoted or misinterpreted, has already been shown. It has also been shown that since the Bill itself imposed no new liability on the tea industry, the question of enforcing the existing liability was not germane to the discussions on the Bill, and, consequently, so far as the tea industry is concerned, no question of concealing the objects or effects of the Bill could or did arise. In general, the Government of India consider that the whole procedure which they adopted with regard to the Bill should afford a sufficient reply to the charge that they had any desire to conceal their intentions, whether in respect of the Bill itself or any matter incidental to it. They in fact took every measure which they thought would be likely to have the effect of making the public, and more particularly the commercial public, acquainted with their intentions. Before the Bill was finally drafted, the Bengal Chamber of Commerce were invited to nominate a representative at an informal conference on its provisions; but this invitation, as you will see from your letter as Secretary of the Chamber, No. 2464-1917, dated the 15th October 1917, the Committee of the Chamber were not able to accept. Although the Bill was not introduced until February last, it was published in draft in October 1917, and copies were specially sent to the Bengal Chamber, and to other Chambers of Commerce, so that they might have as long a time as possible for considering its provisions and submitting their recommendations thereon. The representative of the Bengal Chamber of Commerce on the Imperial Legislative Council was also placed on the Select Committee on the Bill, but as is known, he did not put in an attendance at the meetings of the Committee, and this would seem to be the real foundation of the present complaints. It may be added that at one of the meetings of the Committee the intentions of Government with regard to industries using agricultural produce as their material were explained, specific reference being made to the intentions of Government in the case of the tea industry.

Further as observed in paragraph 5 *supra*, before the Bill was actually introduced a special reference, which was not marked as confidential, was made to Local Governments in respect of the future position of the tea industry *qua* assessment to income-tax.

14. The Government of India can take no responsibility for any failure of commercial and industrial interests to take advantage of the opportunities thus afforded for becoming acquainted with their income-tax proposals. They also regret the action of your Committee in making and publishing a serious charge against Government on an inadequate presentation of the facts, without any apparent endeavour to sift the evidence on which their allegations are said to be based.

15. The Government of India do not however desire to place individual tea estates at a disadvantage by receding from the

position taken by them on the receipt of the Bengal Advocate-General's opinion in 1915, that reasonable notice should be given to the industry before the exemption from income-tax is withdrawn. They have now ascertained by enquiry from Local Governments that it is, generally speaking, the fact that the Finance Department's letter No. 216-F., dated the 29th January 1918, has only recently come to the notice of the tea industry, and that the industry as a whole was therefore not fully aware of the future enforcement of its liability to income-tax until shortly before the opening of the present Income-tax year. They have accordingly decided to issue, as a matter of grace, a notification temporarily exempting the industrial profits of tea estates up to the 31st March 1919 from payment of the income-tax to which they are at present liable under the Indian Income-tax Act, 1918. It should be clearly understood, however, that the exemption is temporary, and that it cannot be continued beyond the current year.

16. I am to say, in conclusion, that in view of the publicity which your Committee have seen fit to give to the unfounded allegations made in your letter, similar publicity is being given to this reply.

From Indian Tea Association, to all Members.

Circular No. 39.—CALCUTTA, 9th September 1918.

Income Tax Act VII of 1918.

MEMO.—The subjoined letter of 5th September to the Government of India, Finance Department, is issued for information of members in continuation of Circular No. 33, dated 9th August 1918 in the above connection.

No. 855-O.—CALCUTTA, 5th September 1918.

From—The SECRETARY, Indian Tea Association,

To—The SECRETARY, Government^{*} of India, Finance Department.

I am directed by the Committee of the Indian Tea Association to acknowledge receipt of your letter of the 27th July 1918, No. 2141-F., in reply to my letter No. 488-O., dated 30th May 1918.

Your letter may for convenience be dealt with in two parts. First in so far as it endeavours to establish the position of the Finance Department of the Government of India in relation to the liability of the tea industry to the payment of income tax under Act II of 1886 and subsequently Act VII of 1918, and secondly, the procedure adopted in connection therewith.

First, then, with regard to the liability of the tea industry to assessment for income tax, I am to say that nothing contained in your letter in the least degree alters the position which was taken up in my letter of 30th May last, namely, "that the income of tea concerns is wholly agricultural within the meaning of the Income Tax Act."

The Government of India, it appears, have now changed their attitude solely, as is admitted, on the opinion of Dr. Kenrick given in December 1915 disagreeing with the opinion expressed by Sir G. C. Paul, the then Advocate-General, in 1886 or soon after. Government not only accepted the earlier opinion but gave it the force of a definite ruling by publishing the opinion in the Income Tax Manual for the guidance of assessing officers. Para. 4 of your letter is, therefore, misleading when it speaks of "maintaining the exemption." The industry was exempt by law and, had it not been so exempt, it could only have been made so by notification published in the *Gazette of India* under Section 6 of the Act of 1886. No such notification has ever been published and therefore, if, as is claimed, the tea industry is not liable to assessment of income tax it is exempt not by notification but by law.

Under the recent Act, on the assumption that Sir G. C. Paul and the Government of India had for twenty-nine years been mistaken in their interpretation of the law, it is noted that a notification has been published in the *Gazette of India* purporting to exempt the industry from income tax until 31st March, 1919. The Committee of this Association hold to the view that there is no justification for this action and that the exemption they possess is legal and permanent so long as the existing law is in force. You rightly indicate that it will be possible, when the need arises, to have the question authoritatively determined by the High Court and there, so far as the tea industry is concerned, the question of liability to tax may rest.

Before, however, definitely leaving this part of the discussion, it is fair comment that the position of classes of persons engaged in agriculture in India in respect of taxation is unstable to a very serious degree when it is possible for an exemption to exist in law and in the opinion of Government for twenty-nine years, for that legal exemption to disappear in the eyes of Government on the strength solely of a fresh legal opinion (of which the class of persons concerned is left in ignorance) and for taxation to be claimed under a new Act without as the Finance Department now admits, any material alteration in the wording of the section governing the exemption.

Turning now to the question of procedure and the grave conclusions which the Committee in the absence of further explanation felt impelled to draw from the sequence of events as set out in paragraph 6 of my letter of 30th May 1918, I am to say that the Committee are unable to admit the imputation contained in your letter "that the passages in various speeches,

reports and statements have been either misquoted, or misinterpreted or of publishing a serious charge against Government on an inadequate presentation of the facts, without any apparent endeavour to sift the evidence on which their allegations are said to be based.

Incidentally, the Finance Department seeks to justify its action in the case of the tea industry by the analogy of the shipping industry. The Committee can see no resemblance between the two cases. At the time Dr. Kenrick gave his opinion the tea industry had been legally exempt for about 30 years and, notwithstanding such opinion, Government's original ruling (whatever the undeclared intentions of Government may have been) continued until the new Act had been passed, and in the view of the Committee still continues. There was nothing in the new Act taken together with the Statement of Objects and Reasons and the declarations of the officers of Government to indicate any forthcoming change.

In the case of the shipping industry on the other hand the exempting sub-clause in the Act of 1886 was completely omitted from the new Act and there could, therefore, be no misapprehension on the part of the shipping industry of Government's intentions. Whether the withdrawal of the exemption which the shipping industry enjoyed under the Act of 1886 constitutes a further breach of the intentions of the new Act as given in the Statement of Objects and Reasons is a matter with which the tea industry as such is not concerned, but at least the shipping industry could not but know what was intended whereas the tea industry did not.

From your letter under reply it is quite clear that in 1914, whatever the ruling of Government may have been with regard to sugar factories, Government at that date had not decided to remove the exemption of freedom from income-tax previously enjoyed by the tea industry, Government's decision being to wait until the revision of the Act before taking steps to put matters in this respect on a clearer footing, nor did Government prior to the passing of the Income-Tax Act 1918 notify the tea industry of any decision to remove such exemption.

The fourth paragraph of your letter which reads as follows puts this beyond doubt:—

*

On receipt of this opinion, which differed from that expressed by Sir G. C. Paul in the infancy of the Act of 1886 and referred to in paragraph 2 of your letter, the Government of India would have been justified in replying to the reference from the Bengal Government to the effect that the tea industry should be dealt with on the analogy of the sugar industry. But though they recognized the anomaly of maintaining the exception in the one

case while enforcing the tax in the other, they were anxious to show all possible consideration for the interests of the planting community, and thought that in view of the number of years for which the exemption had been enjoyed, and the inevitable approach of a comprehensive review of the existing income tax law, the matter might well stand over for the time being. They, therefore, determined to wait until the revision of the Act was taken up before taking steps to put matters on a clearer footing."

The Government of India therefore in 1915 recognised that the tea industry was exempt under the Income Tax Act of 1886 and, whatever the intention of Government may have been, this was the position, as far as the public and the tea industry were aware, down to the passing of the new Income Tax Act in 1918.

From the 12th para of your letter the charge brought against the Committee of misquotation and misinterpretation would appear to be based on a nice distinction between "exemption from tax" and "freedom from tax." They gladly accept the actual words used by Sir William Meyer, as pointed out in your letter, as Sir William Meyer's statement most materially strengthens the case of the Indian Tea Association.

From Sir William Meyer's speech it is clear that the Government of India in March 1916 recognised that the tea industry was *exempted* from income tax, thus confirming Government's 1915 decision, and your letter under reply further confirms this. Now as my Committee pointed out in their letter of the 30th May 1918 in the Statement of Objects and Reasons attached to the new Income Tax Bill it was stated expressly that:—

"the Bill was not designed either by altering the rates of the tax or otherwise to raise money, and for this reason it retained the existing *exemption* from the tax on agricultural incomes."

What can be clearer than this? We have on the one hand the different statements by the Government of India prior to the introduction of the Income Tax Bill that the tea industry was *exempted* from payment of income tax under the old Income Tax Act, and on the other hand, on the introduction of the new Income Tax Act, a clear statement that as the Act was not designed either by altering the rates of the tax or otherwise to raise money, it *retained* the *existing exemption* from the tax on agricultural incomes. The Legislative Council unquestionably intended that the existing exemptions should remain and that the tea industry should continue to be free from payment of income tax.

In this connection my Committee call attention to the following statements contained in paragraphs 5, 6, 13 and 14 of your letter:—

- (1) PARAGRAPH 5.—"There was thus, since no new principle was being introduced, no necessity for special reference

to the omission of the word "Factory" in the Statement of Objects and Reasons or in the speeches of the Members of Government, explaining the Bill in the Imperial Legislative Council. It was only necessary that the Government of India should announce their decision that with the advent of the new Act the liability to the tax would be enforced in the case of the tea industry. This they did in the usual manner in their Finance Department's letter No. 216-F., dated the 29th January 1918, of which your Association are understood now to have received a copy."

- (2) PARAGRAPH 6.—“Your Association will, the Government of India feel sure, understand that in the case of an entire redraft of a long and difficult Act it is impossible to refer meticulously to every change or omission and it certainly never occurred to any of those responsible for the form in which the Bill was presented to Council that any special significance could be attached to the omission of the word “factory” from the definition section. Its insertion between the words “storehouse” and “other out building” appeared to the framers of the new Act to be altogether inappropriate. Attention was called to it in Select Committee and the reasons for its omission were stated at once.”
- (3) PARAGRAPH 13.—“In general, the Government of India consider that the whole procedure which they adopted with regard to the Bill should afford a sufficient reply to the charge that they had any desire to conceal their intentions, whether in respect of the Bill itself or any matter incidental to it. They in fact took every measure which they thought would be likely to have the effect of making the public, and more particularly the commercial public, acquainted with their intentions.”
- (4) PARAGRAPH 14.—“The Government of India can take no responsibility for any failure of commercial and industrial interests to take advantage of the opportunities thus afforded for becoming acquainted with their income-tax proposals. They also regret the action of your Committee in making and publishing a serious charge against Government on an inadequate presentation of the facts, without any apparent endeavour to sift the evidence on which their allegations are said to be based.”

With regard to the first statement, my Committee note that the Government of India admit that it was necessary that they should prior to the introduction of the Income-Tax Bill announce their decision to enforce the tax in the case of the tea industry, and that the Government of India also admit that the only announcement they had made was in a letter dated the 29th January 1918.

addressed to the different Local Governments, and further it is admitted that this letter did not come to the knowledge of the Indian Tea Association or any of its members until sometime after the passing of the new Indian Income-Tax Act. The decision of the Government of India was therefore never announced to the public or the tea industry although the Government of India admit that it was necessary to make such announcement.

With regard to the second statement, my Committee of course realise that it could not be expected that every small change or omission in the Bill could be brought to the notice of the public. When, however, a reference is made to the 37 paragraphs of the Report of the Select Committee on the Bill and the lengthy Statement of Objects and Reasons and Notes on clauses attached to the Bill itself, and to the trivial formal alterations which are referred to in such Report and Statement of Objects and Reasons, it appears to my Committee extraordinary that no mention should have been made either in the Report or the Statement of Objects and Reasons to the Bill of so important a change as the withdrawal of the exemption from income tax of the tea industry. In any event it cannot be denied that the Government of India stood by and allowed it to be stated in the Statement of Objects and Reasons to the Bill that the existing exemption would be retained, thereby misleading the public and the tea industry although the intention of Government in 1915 had been to put matters on a clearer footing when revising the Income-Tax Act.

My Committee quite agree that it would not occur to anyone that any special significance could be attached to the omission of the word "factory" from the definition section and the tea industry and commercial public viewed the matter in this light. From the letter of the 29th January 1918, addressed by the Government of India to the different Local Governments, it is apparent, however, that the Government of India did attach considerable importance to the omission of the word "factory" as will be seen from the following extract from such letter:—

"In order to make it clear that businesses, which, though agricultural produce forms their raw material, are really industrial, are liable to pay the tax, the word "factory" which finds a place in the proviso to section 5 (1) (c) of the Income Tax Act has been omitted from the definition of "agricultural income" in clause 2 of the Bill."

From this it appears that Government contended that the word "factory" was deliberately omitted for the purpose of making it clear that the tea industry was liable to pay the tax. The statement contained in your letter is, therefore, a direct contradiction of the statement contained in the Government of India's letter of the 29th January, 1918.

With regard to the third and fourth statements, my Committee note the statement that Government took every measure which

they thought would be likely to have the effect of making the public, and more particularly the commercial public, acquainted with their intentions, and in the 14th paragraph that the Government of India could take no responsibility for any failure of commercial and industrial interests to take advantage of the opportunities thus afforded for becoming acquainted with their income tax proposals. The sum total of the measures taken by Government to bring before the public their intention to withdraw the *exemption* from income tax enjoyed by the tea industry for over 30 years before the Act, and opportunities afforded to the public to become acquainted with such intention were as follows:—

A letter was written from the Finance Department to the Local Governments stating the Government's intentions and this letter you state was not marked confidential. This letter the Government of India admits never came to the knowledge of the tea industry or the public until after the Act was passed. My Committee accepts the statement that such letter was not marked confidential, but it appears that it was in fact treated as confidential in the sense that the officials of Local Governments had no authority to bring it to the notice of the tea industry or the public, and it is clear that not one of the Local Governments concerned did in fact disclose the letter to the tea industry within their respective administrations. Why should the Local Governments disclose such letter? There was no suggestion in the letter that it should be disclosed, and a perusal of the letter shows that it was merely a letter of direction to the different Local Governments as to how they should construe the act in making assessments for income tax.

The discussion in the Select Committee. Here your letter admits that the intentions of Government were explained *once only* at a meeting of the Select Committee at which, the Select Committee in their report state, the Hon'ble Sir Hugh Bray was *unable* to attend.

The above were the only measures and opportunities afforded to the public of becoming acquainted with the intentions of Government on this question. On the other hand, the Report of the Select Committee explains with much care the intentions of Government and appears to call attention to every alteration in the law and procedure under the new Act, but there is not the slightest reference to the Government of India's intention to withdraw the *exemption* previously enjoyed by the tea industry. The Statement of Objects and Reasons to the Bill not only makes no mention of the Government of India's intention, but on the contrary it contains the statement that the existing *exemption* is to be retained.

The Committee hold, therefore, that they were justified in forming and publishing the serious conclusions to which the facts led them and they do not admit that those conclusions were based on an inadequate presentation of the facts and without any endeavour to sift the evidence on which they based their case".

[123]

**From Indian Tea Association, to all Members
of the Association.**

Circular No. 43.—CALCUTTA, 21st October 1919.

Income-tax Act VII of 1918.

MEMO:—The subjoined letter of 2nd October 1918 from the Finance Department of the Government of India is issued for the information of members in continuation of Circular No. 89, dated 9th September 1918 in the above connection.

Letter No. 2738-F.—CALCUTTA, 2nd October 1918.

From—The SECRETARY, Government of India, Finance Department,

To—The SECRETARY, Indian Tea Association.

I am directed to acknowledge the receipt of your letter No. 855, dated the 5th September 1918, from which the Government of India assume that it is the intention of the Indian Tea Association to raise in the High Court the question whether the industrial profits of the tea industry are liable to income-tax. In the circumstances, the Government of India consider it unnecessary to discuss further with your Association the questions raised in your letter, but in adopting this course, the Government must not be understood to accept in any way the validity of the arguments and inferences made in your letter.

(b) Assessment of tax of the value of rent free quarters.

**From Indian Tea Association, to Bengal
Chamber of Commerce.**

No. 1096-O.—CALCUTTA, 23rd November 1918.

The Income-tax Act, 1918—Section 3 (2) VI.—Assessment of house-rent allowances and the value of rent free quarter.

I am directed to invite the attention of the Chamber to a ruling by the Government of India under section 3 (2) VI of the Income-tax Act 1918, to the effect that house-rent allowances directly, and the value of rent free quarters indirectly as perquisites, form additions to the remuneration of an employee, and that they are liable to income-tax subject to the conditions specified in the ruling. A copy of the ruling is attached hereto.

2. Action is now being taken, on the ruling, by district officers in the tea districts, as will be seen from the enclosed copy of a letter addressed by the Deputy Commissioner of Sylhet to the Manager of the Khadimnagar Tea Estate. The form forwarded with the letter includes columns for particulars of the "amount of house allowances if any" and of the "probable monthly letting value of the free quarters occupied by the employees". So far as the tea industry is concerned, the second column only will apply, for there are, the Committee believe, no cases in which house allowances are given to tea garden managers or estates, whereas it is the practice for tea concerns to provide their garden staff with free quarters.

3. The demand that the value of rent free quarters should be included in the amount to which a tea garden employee is liable to be assessed to income tax is, of course, an entirely novel one; and the Committee are unable to find anything in the Act to justify the interpretation which the Government of India have put upon section 3 (2) VI. In the case of a tea garden manager, income tax is admittedly payable on "salaries", and the Act provides that the tax shall be payable by an assessee under this head in respect of "any salary or wages, any annuity, pension or gratuity, and any fees, commissions, perquisites or profits received by him in lieu of, or in addition to, any salary or wages" etc. Section 3 (2) contains the following provisions:—"This Act shall not apply to the following classes of income:—

"(VI) Any special allowance, benefit or perquisite specifically granted to meet expenses wholly and necessarily incurred in the performance of the duties of an office or employment of profit.

"(IX) Any perquisite or benefit which is neither money nor reasonably capable of being converted into money".

4. The Committee desire to bring the matter to the notice of the Chamber as it is one which affects not only the employees of the tea industry, but also those of all other industries where house rent allowances or free quarters are provided. In the colliery districts in Bengal notices have been sent to managers in terms similar to those sent to the tea garden managers in Assam, and presumably employees of other industries also will be addressed. This being so, it seems to the Committee desirable that the Chamber should take the matter up. Legal opinion has already been obtained, and there are enclosed herewith copies of letters of 8th and 28th August and 19th November from Messrs. Orr Dignam & Co. to the Indian Mining Association. It will be seen that they are of opinion that Government are not entitled to assess the value of rent free quarters for income tax, and that therefore, in assessing for income tax, the value of rent free quarters should not be included along with the salary of any employee using such quarters. The question of liability can, they point out, be referred to the High Court, and, for the reason stated above, the Committee think action can more usefully be taken by the Chamber than by any individual Association.

5. In connection with the matter generally, and with particular reference to the provisions of section 3 (2) IX—quoted above,—the Committee claim that the value of rent free quarters on a tea estate clearly falls within the exceptions noted. A bungalow in the centre of a tea garden in Assam has no letting value whatever, and its value is therefore not reasonably capable of being converted by the manager into money.

No. 2150-F.—SIMLA, 2nd August 1918.

From—The UNDER-SECRETARY to the Government of India,
Financial Department,

To—All LOCAL GOVERNMENTS and ADMINISTRATIONS.

I am directed to request that the enclosed ruling under section 3 (2) (VI) of the Income Tax Act, 1918, may be substituted for that given in the memorandum of instructions and rulings forwarded with my letter No. 791-F., dated the 26th March 1918.

No. 2160-F.

Copy forwarded to the several Departments of the Government of India, to the Comptroller and Auditor-General, the Controller of Currency, to all Accountants-General and Comptrollers, and to the Financial Adviser, Military Finance.

By order,
A. A. L. PARSONS,
Under-Secretary to the Govt. of India.

SECTION 3 (2) (VI).

House-rent allowances directly, and the value of rent free quarters indirectly, as perquisites, form additions to the remuneration of an employee and even where residence in a particular town or building is for the proper performance of an employee's duties, they are liable to necessary income tax, unless, the conditions imposed by this sub-section are fulfilled. The conditions are two. The expenses incurred by the employee must be wholly and necessarily incurred in the performance of his duties as an employee; and the allowance or the perquisite of rent-free quarters must have been granted by the employer with the set purpose of meeting the extra expense thus caused to the employee and that extra expense only. It will thus be a question of fact in each case whether a house rent allowance or the value of rent-free quarters is exempt from the tax, but the following examples will serve to indicate the lines on which the decision should be made :—

- (a) A currency officer is granted rent-free quarters in his currency office. Even though his residence in that office is necessary for the proper performance of his duties, he will be liable to the tax on the value of his rent-free quarters, since he would in any case have had to provide himself with a residence, and the perquisite does not therefore meet expenses wholly incurred in the performance of the duties of an office or employment of profit.
 - (b) A firm in Calcutta makes a practice of providing its employees with rent-free quarters, and houses some of its employees in its business premises as resident clerks. The employees of the firm, including the resident clerks, will, as in the previous case, be liable to income-tax on the value of their rent-free quarters.
 - (c) A Government office has its head-quarters in Bombay, but proceeds for some months in the year elsewhere, and grants its ministerial establishment house-rent allowances or rent-free quarters in the place to which it proceeds with the specific object of providing for the maintenance of a second and, from the point of view of the grantees, unnecessary residence in order that they may perform their duties there. The allowance or the value of rent-free quarters will be exempt from income-tax.
-

No. 1719-28-B.—SYLHET, September 1918.

From—The DEPUTY COMMISSIONER, Sylhet,

To—The MANAGER, Khadimnagger Tea Estate.

As it has been ruled by the Government of India that income tax should be assessed on house rent allowances or the value of rent free quarters granted by Companies and other employers to their employees, I have the honour to request you to be so good as to submit a statement in the enclosed form showing the house allowances or the value of free quarters as the case may be, given to you and to other employees, Indian or European, residing in the

- | | |
|--|--|
| 1. Khadimnagger.
2. Chartrangang.
3. Katagool.
4. Barjan.
5. Gulni.
6. Lallicherra. | marginally noted gardens whose emoluments including house allowance are not less than Rs. 50 a month. As such a perquisite forms an addition to the monthly remuneration of the employee to whom it is granted—please see that income tax is |
|--|--|

realised upon it—if chargeable in amalgamation with salary, at the rate applicable and remitted to this office in the manner described in this office letter No. 518-27-R., dated the 5th August 1918.

The annual return referred to in paragraph 4 of my letter mentioned above, should contain this information in future.

Statement showing the house-rent allowances and rent-free quarters granted to the employees.

Name of Employee	Residence.	Amount of monthly salary.	Amount of house allowance if any.	Probable monthly letting value of the free quarters occupied by the employees.	REMARKS.

No. 10428.—CALCUTTA, 8th August 1918.

From—MESSRS. ORR, DIGNAM & CO.,

To—The SECRETARY, Indian Mining Association.

We beg to acknowledge your letter of the 6th instant forwarding a copy of a notice received from the Sub-Divisional Officer at Asansol by a member of your Association intimating that in assessing for income tax, the value of rent-free quarters should be included along with the salary of any employees using them, and asking our opinion as to whether the Act can be so construed as to justify such assessment.

Under the Indian Income Tax Act 1886 "Salary" included allowances, fees, commissions, perquisites, or profits received in lieu of, or in addition to, a fixed salary in respect of an office or enjoyment of profits but it was held under that Act that "Salary" did not include house allowance. Again in *Tenant vs. Smith* (1892) A. C. page 150 where a Bank Agent lived on the business premises as care-taker and for the purpose of performance of his duties, his residence there was held not to be a perquisite or profit of his office within the meaning of the English Act. Lord Watson in his judgment said: "I do not think it comes within the category of profits because that word in its ordinary acceptation appears to me to denote something acquired and which the acquirer becomes possessed of to his advantage or that which can be turned to pecuniary account."

Turning to Section 3 (2) (vi) of the Indian Income Tax Act 1918 we find that this Act is expressed not to apply to any special allowance, benefit or perquisite specifically granted to meet expenses wholly and necessarily incurred in the performance of the duties of an office or employment of profit, but we understand that the Government of India is not prepared to grant the benefit of that exemption to employees whether official or non-official, in the enjoyment of free quarters, and has directed its Revenue Officers to see that the value of such quarters is assessed for income tax. It is however open to any assessee under Section 21 of the Act to object to the amount at which he is assessed in respect of such quarters and to apply by petition to the Commissioner for relief against any order in respect of such assessment, and if thought fit, to have the question of liability referred to the High Court under Section 51 of the Act, in our opinion with a fair prospect of success.

[129]

No. 11840.—CALCUTTA, 28th August 1918.

From—MESSRS. ORR, DIGNAM & Co.,

To—The SECRETARY, Indian Mining Association.

*Re : Indian Income-tax Act 1918—Inclusion of rent-free quarters
in assessment of income tax.*

With reference to your letter of yesterday, and the writer's interview with Mr. Pattinson, and later with you at the telephone this morning, it has been decided that as our opinion agrees with the opinion given by Messrs. Morgan & Co., on behalf of clients of their own there is no necessity to take Counsel's opinion, and we accordingly are not to proceed with the preparation of a case for submission to Counsel. We understand that Mr. Pattinson will also write in to the Association confirming this. We cannot understand how our opinion could have been read to differ from that of Messrs. Morgan & Co., especially as one of the cases we quoted is also quoted by Messrs. Morgan & Co., in support of their opinion. Our opinion is that in the case mentioned, Government are not entitled to assess the value of rent-free quarters for income tax, and that therefore in assessing for income tax the value of rent-free quarters should not be included along with the salary of any employee using such quarters. It is clear, however, that Government intend to so assess the value of such rent-free quarters, and if they do, we have, in the last paragraph of our letter to you of the 8th instant, pointed out the course the assessee should follow.

No. 16645.—dated 19th November 1918.

From—MESSRS. ORR, DIGNAM & Co.,

To—The SECRETARY, Indian Mining Association.

*Re : Indian Income-tax Act 1918. Inclusion of rent-free
quarters in assessment of income-tax.*

We beg to acknowledge your letter of the 14th instant with its enclosures.

The ruling of the Government of India referred to in Finance Department letter No. 2159-F, dated the 2nd August 1918 is based on the provisions of section 3(2) (vi) of the Income-tax Act 1918 which declares that any special allowance, benefit or perquisite specifically granted to meet expenses *wholly and necessarily incurred* in the performance of the duties of an office or employment of profit shall not be subject to the application of the Act. The mere fact however that an allowance, benefit or perquisite granted to meet expenses *not wholly and necessarily incurred* in the performance of the duties of an office or employment of profit has not been

expressly exempted from the operation of the Act does not necessarily make such allowance, benefit or perquisite subject to the tax, and the position is that no income, allowance, benefit or perquisite can properly be taken into account for assessment for income-tax unless *expressly* made chargeable with duty under the provisions of the Act.

As a matter of fact we consider that the advantage afforded to an employee of occupying premises rent free without any right to such employee to sublet the premises or to use the same for any purpose of his own other than residence, is a perquisite or benefit within the meaning of section 3 (2) (ix) of the Act, being neither money, nor reasonably capable of being converted into money, and as such is expressly exempted from the tax, but whether or not this view is correct the value of rent free quarters is and must be treated as exempt from the tax unless the privilege of occupying such quarters is made chargeable to the tax under the Act. Under the Act the following classes are chargeable to the tax :—

1. Salaries.
2. Interest on securities.
3. Income derived from house property.
4. Income derived from business.
5. Professional earnings.
6. Income derived from sources.

In the present case classes (2), (3), (4) and (5) obviously do not apply, while as regards class (6) it seems clear upon the authorities that the occupation of rent free quarters cannot be regarded as a part of an assessee's income and in support of this view we may quote the following extract from the judgment of Lord Hennan in the case of *Tonant vs. Smith*, 1892, Appeal Cases, to which we referred you in our letter of the 8th August last.

The appellant is agent for the Bank of Scotland at Montrose. He is bound as part of his duty as such agent to live in the bank house as custodian of the whole premises, and to transact business there after bank hours. He cannot temporarily vacate the house without special consent of the directors, and he cannot sublet or use the premises for other than bank business. Is such an occupation as this to be regarded as a part of the appellant's income? It certainly does not come within the natural meaning of the word "income". It saves the appellant from the expenditure of income on house rent, but it is not in itself income. That it is a suitable residence for the appellant is an accident which ought not to affect the determination of a question of principle as to the

incidence of taxation. The income tax is imposed, not on the personal suitableness of a man's surroundings which must vary with each man, and with the same man in different circumstances, but as his income of being calculated. The appellant occupies the bank house as a part of his duty, and I do not see how the case can be distinguished from that, so aptly put by Lord Young, of the master of a ship who is spared the cost of house rent while afloat. His cabin does not on that account become a part of his income.

Different considerations would apply to the case of an agent who as part of his remuneration has a residence provided for him which he might let. That which could be converted into money might reasonably be regarded as money—but that is not the case before us.

The only question therefore remaining is whether such an occupation comes within class (1) under the head of "salaries" and on referring to Section 6 of the Act we find that that section provides that the tax shall be payable by an assessee under the head of salaries in respect of any salary or wages, any annuity, pension or gratuity, and any fees, commissions, perquisites or profits received by him in lieu of, or in addition to, any salary or wages which are paid by or on behalf of a company or any other public body or association not being local authority or company, or by or on behalf of any private employer where such employer has entered into an agreement with the Collector in accordance with the prescribed conditions, to recover the tax on behalf of Government. The right given to an employee to occupy rent free quarters of the employer where such a privilege forms part of the terms of his engagement may no doubt be treated as a perquisite or profit received by him in lieu of or in addition to any salary or wages but Section 6 of the Act relates only to perquisites or profits which form the subject of a *payment* and the question of payment does not arise in the case of the mere occupation of rent free quarters, and in the circumstances we consider that the right to occupy such quarters cannot be regarded or treated as a perquisite or profit within the meaning of Section 6 of the Act.

Shortly, in any case where the assessee as one of the terms of his engagement and as part of his duty occupies the rent free premises of his employer without any right to sublet the premises or to use the same for any purposes of his own, other than residence we are of opinion that such an occupation cannot be regarded as a part of the assessee's income and is not chargeable to income tax under the provisions of the Indian Income Tax Act 1918. If however, as seems likely, Government intends to insist on the payment of income tax being enforced in respect of the value of rent free quarters the proper course will be for the assessee affected to apply under Section 21 of the Act indicated in our letter of the 8th August last.

**From Bengal Chamber of Commerce, to Indian
Tea Association.**

No. 186—1919.—CALCUTTA, 15th January 1919.

The Income Tax Act 1918: Assessment of rent-free quarters.

I am directed to refer to your letter, No. 1096-O., dated 23rd November 1918, in this connection.

2. The Committee of the Chamber have carefully considered the point which you raise in this connection, and they have consulted Messrs. Orr, Dignum and Co., the solicitors to the Chamber, respecting it. Messrs. Orr, Dignum and Co., write as follows :—

With reference to the writer's interview with you last week, we have now perused the file of papers which you left with us. It appears to us that as the Government of India have given a ruling to the effect that house-rent allowances and the value of rent-free quarters indirectly as perquisites are liable to income-tax, subject to the conditions specified in the ruling, the proper course now to adopt is, as stated in our letter to the Secretary of the Indian Mining Association of the 8th August, for some assessee under section 21 of the Act, to object to the amount at which he is assessed in respect of the quarters in question, and to apply by petition to the Commissioner for relief against the order of assessment made by the Collector. Section 21 of the Act lays down the practice in presenting such a petition. It should be presented within 30 days of the receipt of the notice of demand, but the Commissioner has power to receive it after that period if he is satisfied that the objector had sufficient cause for not presenting it within that period. The petition must also be in the prescribed form. Section 22 of the Act lays down the procedure at the hearing of such a petition, and after the hearing the Commissioner will pass such order by way of confirmation, reduction, enhancement or cancellation of the assessment as he may think fit. Should the assessee be dissatisfied with the order of the Commissioner he can, under section 51 of the Act, call upon the Chief Revenue Authority to refer the question to the High Court, and the Chief Revenue Authority must so refer it unless it is satisfied that the application is frivolous or that a reference is unnecessary. As the writer pointed out to you the Chamber cannot take action under the Act, but it must be left to some assessee to fight a test case right up to the High Court. The Chamber of course could, if it so wished, make a representation to the Government of India to re-consider the matter, but as Government have already given a formal ruling, we do not think there is the slightest chance of their altering such ruling.

3. In view of this expression of opinion it seems to the Committee that the proper procedure is for an assessee to take steps under section 21 of the Act, as Messrs. Orr, Dignam and Co. recommend. The point is one of general interest, and the Chamber would be prepared to be responsible for the expenditure which the proceedings will involve. But the initiative must be taken by an assessee, and the Committee accordingly direct me to enquire if any member of your Association will be disposed to move in the matter. It is very desirable that the court in which the point is finally decided should be the Calcutta High Court.

4. I am sending copies of the correspondence to the Indian Mining Association, with which body perhaps your Committee may wish to communicate, with the object of mutually agreeing in regard to the particular case to be put forward.

From Indian Mining Association, to Indian Tea Association.

No. 57-R.—CALCUTTA, 21st January 1919.

The Income Tax Act 1918: Assessment of rent-free quarters.

The Bengal Chamber of Commerce has favoured the Committee with copies of the marginally noted letters which have passed between the Chamber and your Association in the above connection.

(a) Letter No. 1096-O., dated 23rd November 1918, from the Indian Tea Association, to the Chamber (with enclosures.)
 (b) Letter No. 186—1919, dated 15th January 1919, from the Chamber, to the Indian Tea Association.

2. The Committee have read the correspondence with much interest. And in connection with the suggestion in paragraph 3 of the Chamber's letter of 15th January to you, I have to inform you that Messrs. H. V. Low and Coy., who brought the matter first of all to the Committee's notice, have agreed to institute a test case in the Raneegunge Coalfield so that the matter may come to the High Court, Calcutta.

3. The Committee trust you will approve of their action in this matter, and they will make a point of keeping you advised as to how the case is proceeding.

[134]

**From Indian Tea Association, to Bengal Chamber
of Commerce.**

No. 116-O.—CALCUTTA, 25th/27th January 1919.

The Income Tax Act 1918: Assessment of rent-free quarters.

I am directed to acknowledge the receipt of your letter No. 186—1919, dated the 15th January. The Committee have noted the terms of your letter with much interest, and they direct me to express their thanks to the Chamber for undertaking responsibility for the expenditure to be involved in the proceedings which it is suggested should be taken. They have been informed by the Indian Mining Association that Messrs. H. V. Low and Co., are prepared to institute a test case in the Raneegunge coalfield, and they think that this arrangement will be quite satisfactory.

**From Indian Tea Association, to Indian Mining
Association.**

No. 117-O.—CALCUTTA, 25th/27th January 1919.

The Income Tax Act 1918: Assessment of rent-free quarters.

I am directed to acknowledge the receipt of your letter No. 57-R of 21st January in the above connection. The Committee note that Messrs. H. V. Low and Co., have kindly arranged to institute a test case in the Raneegunge coalfield, and they consider that this arrangement will be quite satisfactory. They will be much obliged if you will be good enough to keep them informed as to developments.

[185]

(c) *Section 17.*

From Indian Tea Association, to all Members.

Circular No. 40.—CALCUTTA, 23rd September 1919.

Indian Income Tax Act 1918—Section 17.

I am directed to send you for information copy of a letter of 11th September received from the Association's solicitors giving their views on a notice issued by the Income Tax Collector, Mangaldai, requiring the manager of the estates to which it was addressed, in pursuance of section 17 of the Indian Income Tax Act, 1918, to prepare a statement of income and the information required in the Form G, attached thereto so far as it was applicable. A copy of Form G., as attached to the Collector's letter, is annexed hereto for reference. As it seemed to the Committee that it was open to question whether the issue of such a notice to tea garden managers was in order, they invited the views of the Association's solicitors, and it will be noted that Messrs. Orr, Dignam & Co., are of opinion that neither the Principal Officer of a tea company, nor the local manager of the garden, can be called on to make the return.

No. 12862.—CALCUTTA, 11th September 1918.

From—MESSRS. ORR, DIGNAM & CO.,

To—Indian Tea Association.

Re. Indian Income Tax Act 1918—Section 17.

We beg to acknowledge receipt of your letter of the 6th instant enclosing copy of Notice issued by the Income Tax Collector, Mangaldai, requiring the Manager of the ~~Tea Estate~~, in pursuance of Section 17 of the Indian Income Tax Act 1918, to prepare a statement of income and the information required in the Form G attached thereto so far as it is applicable, and asking our opinion as to whether the issue of this notice to tea garden managers is in order. On referring to the notice we find it stated that "the income to be returned is the income from all sources as shown by the "accounts during either the twelve months ending on the 31st March 1918, etc." This statement in the notice does not follow the wording of the Act and is therefore misleading. The first part of Section 17 of the Act reads as follows :

"The Principal Officer of every Company shall prepare and
"on or before the 15th day of June in each year deliver
"or cause to be delivered to the Collector a return in a
"prescribed form and verified in a prescribed manner of
"the total income of the Company during the previous
"year."

It is not therefore "the income from all sources as shewn by the accounts of the Company" that has to be returned, but the *total income* of the Company during the previous year. On referring to Section 2, the definition section of the Act, we find that "total income" means "total income from all sources to which this Act applies." As you are aware the profits of tea gardens come, at present, under the definition of "agricultural income" and by Section 4 of the Act "agricultural income" is not chargeable to income tax. Consequently the Act does not apply to the profits of a tea garden, and we are therefore of opinion that the principal officer of a Tea Company is not liable to make the return called for. Nor can the Local Manager of the tea garden be called upon to make such return.

INCOME TAX YEAR 1918-19.

FORM "G".

NAME OF THE COMPANY.....

Information from the Accounts for the year ending.....

(This return should be sent under cover and marked confidential).

1. Profit as per accounts submitted
2. Amount of interest realised on Government and other securities and accounted for in the accounts
3. Amount of interest credited to reserve and other funds and debited to accounts
4. Amount of cost value of the buildings owned by the Company
5. Amount of the cost value of machinery owned by the Company
6. Amount of depreciation in buildings actually debited to the Accounts
7. Amount of depreciation on machinery actually debited to Accounts
8. Amount of Income Tax and Super Tax debited to the Accounts

9. Amount of debenture loans issued by your Company
10. Rate of interest on the debentures
11. Total amount placed to any reserve fund or nature
of capital expenditure debited to revenue ac-
count

DECLARATION.

The
declare that the information against each head in this return is
correctly given and shewn in the books of Company as also are the
accounts which have been duly audited by the Auditors of the
Company and which have been adopted by the Shareholders of the
Company.

(Signature)

(Designation)

Penalty.—Section 40 of the Income Tax Act:—If a person makes a statement in a verification mentioned in Section 17 or Section 21 (3) which is false and which he either knows or believes to be false or does not believe to be true; he shall be deemed to have committed the offence described in Section 177 of the Indian Penal Code (XIV of 1860).

By Section 177, Indian Penal Code, it is provided that whoever being legally bound to furnish information on any subject to any public servant, as such, furnishes as true, information on the subject, which he knows and has reason to believe to be false, shall be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to one thousand Rupees, or with both.

A SPECIMEN OF FORM " C. "*Income Tax Challan.*

Name of person paying in the tax.....
No..... Date.....
Name of person from whom tax has been realized.....
Period for which salary has been paid.....
Amount of salary paid.....
Amount of Tax deducted.....
Remission claimed.....

(Signature):

(d) *'Liability for deduction of income tax from employees' salaries.*

From Indian Tea Association, to all Members of the Association.

Circular No. 20.—CALCUTTA, 24th May 1918.

Indian Income Tax Act, 1918—Employers liability for deduction of tax on salaries.

I am directed to send you for information copy of a letter of 19th April addressed to Messrs. Orr, Dignam & Co., together with copy of their reply, dated 25th idem. In view of the opinion expressed by Messrs. Orr, Dignam & Co., as to the person to be held responsible for the deduction of income tax in the case of salaries paid to tea garden managers, assistants, etc., where employed by a limited liability company the Committee suggest that members would be well advised to bring the matter prominently to the notice of their superintendents, managers, etc. This might be done in terms of the letter annexed hereto marked (e). It will be seen that the position is different in the case of the employees of a private employer, as the provisions of section 15 (2) do not apply in such cases.

(a) No. 389-O—CALCUTTA, 19th April 1918.

From—Indian Tea Association,

To—MESSRS. ORR, DIGNAM & CO.

I am directed to invite your opinion on a question arising out of the terms of Section 15 of the above Act. The relative portions of the section are as follows:—

15 (1) Income tax shall, unless otherwise prescribed in the case of any security of the Government of India, be deducted at the time of payment in respect of income chargeable under the following heads:—

- (i) "Salaries," and
- (ii) "Interest on securities."

(2) An employer or other person responsible for paying any income chargeable under the head "Salaries" shall at the time of payment deduct income tax on the amount payable at the rate specified in Schedule I in respect of such amount, provided that if the payment is a recurring one and in respect of any period less than a year, the rate shall be determined with reference to the amount which would be proportionately payable in a year. The deduction so made shall be treated as payment of income tax on behalf of the person from whose earnings the deduction was made, and credit shall be given to him therefor in the next adjustment under Section 19.

(3) If any such person does not deduct and pay the tax as required by this section, he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

2. The Committee desire to be advised as to the effect of these provisions on the payment of salaries by tea concerns to superintendents, managers and assistants on the gardens, particularly in the case of gardens under the agency, or the managing agency, of firms in Calcutta. It should be explained that, in the ordinary case, salaries are not paid direct by cheques for the amounts; but the superintendent or manager draws his salary out of the periodical remittances sent to him from the Calcutta agents for garden expenditure, and he pays the salaries of assistants out of these remittances.

3. The particular point upon which the Committee would like your opinion is as to whether, for the purpose of the Act, the agency firm in Calcutta, or the limited company through its agents in Calcutta, is to be considered as the "employer or other person responsible for paying any income chargeable under the head salaries." That is to say, should the agency firm instruct the superintendent or manager to draw his salary, and to pay assistants' salaries, less income-tax, the amount of the tax being remitted by the agency firm periodically to the Collector? If the agency firm does not do this, will it, or the company in question, be deemed to be personally in default in respect of the tax? Alternatively, could the superintendent or the manager in charge of a division or estate—that is to say, the person to whom the agency firm in Calcutta sends the remittances from which salaries are drawn or paid—be held to be designated by the term "or other person responsible for paying any income chargeable under the head salaries"?

4. Perhaps you will kindly consider whether the position is affected by the fact that while, in the case of gardens in the Dooars, Darjeeling and Terai districts, the Calcutta office of the Managing Agents or Agents is in the same province as the tea estates, in the case of gardens in the Assam and Surma Valleys the gardens are in another province.

5. Clauses 6 & 16 of the new Act imply that the former provision whereby a private concern or employer could enter into a voluntary arrangement with the Collector to recover income-tax from employees on behalf of Government is still in force but I have been unable to find a clause specifying that such an arrangement can be entered into similar to clause 9 (2) in the old Act.

(b) No. 3439.—CALCUTTA, 25th April 1918.

From—MESSRS. ORR, DIGNAM & Co.,

To—Indian Tea Association.

We are in receipt of your letter of the 19th instant, but find some difficulty in expressing any definite opinion on the main question raised by you, that is to say the question as to who is to be held

responsible in the event of the deduction not being made in accordance with the provisions of section 15 (2) of the Act.

We are, however, of opinion that the correct view is that such person is the person actually making the payment. The question depends upon the meaning of the words 'person responsible for paying.' In the general sense of the person responsible to the employee for payment, the words would mean the employer himself, unless in the case of a company the Managing Agents have made themselves personally responsible for the salary, in which case the expression will ordinarily mean such Managing Agents, but having regard to the context in which the words are used in this particular section, and in particular to the direction that the person in question shall "at the time of payment deduct," &c., it seems to us that the person can only be the person who actually makes the payment, or who is entrusted with specific moneys for the purpose of making the payment. If this view is correct then, in the case mentioned in your letter, that is to say in the case of a tea garden company whose Managing Agents in Calcutta remit lump sums from time to time to the superintendent or manager of the garden for the general purposes of the garden, out of which lump sums the manager pays himself his own salary and also pays the salaries of the assistants, it would seem that the duty imposed by section 15 (2) and the liability under section 15 (5) would be on the superintendent or manager, and on him only, both in the case of his own salary and in the case of the assistants' salaries, and that neither the Managing Agents in Calcutta nor the company itself would be under any liability under this section. In view of the possible wide interpretation that might be attempted to be put upon the words 'person responsible for payment,' we have discussed the question with the Collector of Income Tax here, and he has expressed himself as in agreement with our views as above expressed, but this is of course his personal view only and is not in any way official.

In the case of a garden in Assam unless the Managing Agents expressly arrange with the Collector in Calcutta to make the payment on account of the garden employees to the Collector in Calcutta, the Calcutta Collector considers that he has no concern with the collection at all, and that it is a matter to be dealt with by the local Collector, who would presumably look upon the local superintendent or manager as the person responsible.

The question that you raise in the last paragraph of your letter with regard to clauses 6 and 16 the new Act containing references to voluntary agreements to be entered into by employers although there is nothing in the new Act corresponding to clause 9 (2) of the old Act which expressly authorise such agreements, is a typical example of the unsatisfactory way in which the new Act has been drafted. At first sight the omission of any clause similar to section 9 (2) of the old Act would make it seem that the voluntary agreements were intended to be done away with altogether, and that the references thereto in sections 6 and 16 of the new Act were draftsmen's errors. This, however, is not the case, and in the rules that

have been framed under the new Act, and which were published in the *Calcutta Gazette* of the 10th instant, express provision is made for the entering into voluntary agreements to collect tax.

If section 6 and section 15 (2) are read together, it will be found that, in spite of the apparently wide wording of the latter section, "salaries" payable by private employers who have not signed voluntary agreements to collect do not come within the provisions of section 15 (2) at all, and that the new Act in fact still leaves it optional to the employer to collect the tax or not as he may see fit.

Section 6 (1) defines the tax payable under the head 'salaries' as being "any salary wage, &c., paid by or on behalf of Government or any local authority or company or any other public body or Association not being a local authority or company or by or on behalf of any private employer where such employer has entered into an agreement with the Collector in accordance with the prescribed conditions to recover the tax on behalf of Government." This definition does not include salaries paid by a private employer who has not entered into an agreement to collect, and therefore such salaries are not in fact 'salaries,' within the meaning of the Act and are only taxable as "income derived from other sources."

Section 15 (2) deals with an employer or person responsible for paying "salaries," and is therefore wholly inoperative in the case of payments by a private employer who has not executed a voluntary agreement to collect, although *it remains operative in the case of payments by or on behalf of a company or a private employer who has entered into the agreement to collect.*

Section 16 is similarly limited in its effect, and does not apply to private employers who have not entered into a voluntary agreement to collect, such private employers can, however, be compelled to make return of the amounts payable to their employees under the provisions of section 28 (1) but they are not required to make any such return unless and until called upon by the Collector so to do.

Rules 1, 2 and 3 of the rules above referred to make it quite clear that the Government accept the position that collection of the tax by private employers is a purely voluntary matter, as they contain provisions for entering into voluntary agreements to collect the tax, and provide for remissions in respect of such collections at the same rates as were allowed under the old Act.

(c) FORM OF LETTER SUGGESTED FOR ISSUE TO SUPERINTENDENTS, MANAGERS, ETC.

We have to draw your attention to the provisions as to deducting income-tax from salaries contained in the Indian Income Tax Act, 1918 which came into force on 1st April last. Under the requirements of this Act it will be necessary for you as the person responsible

for paying salaries, to deduct, at the time of payment, income-tax on the amount payable at the rate specified in Schedule I of the Act. A copy of this Schedule is enclosed. Such sums must be paid over to the Income Tax Collector of your district within a week from the date of such deductions, the amount being accompanied by a statement showing the following particulars for each person from whom the tax has been realised—

1. Name.
2. Period for which the salary has been paid.
3. Amount of salary paid.
4. Amount of tax.

In the event of your failure to make such deductions and pay over the tax as required by the Act, you will be personally liable under the Act for payment of tax due. For your information we enclose a note of the sections in the new Act which govern the matter, and we have to ask your most careful attention to their provisions.

We shall be glad to have your acknowledgment of this letter and to be advised that the requirements of the Act will be duly complied with by you.

The Indian Income Tax Act, 1918, (VII of 1918).

SECTION—

15. (2) An employer or other person responsible for paying any income chargeable under the head "Salaries" shall at the time of payment deduct income-tax on the amount payable at the rate specified in Schedule I in respect of such amount, provided that if the payment is a recurring one and in respect of any period less than a year, the rate shall be determined with reference to the amount which would be proportionately payable in a year. The deduction so made shall be treated as a payment of income-tax on behalf of the person from whose earnings the deduction was made, and credit shall be given to him therefor in the next adjustment under section 19.

15. (4) All sums deducted in accordance with the provisions of sub-section (2) shall be paid within the prescribed time by the person making the deduction to the credit of the Government of India or as the Governor-General in Council directs.

15. (5) If any such person does not deduct and pay the tax as required by this section, he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

SCHEDULE I.**Rates of Tax.**

I. When the taxable income is less than Rs. 1,000.	RATE. Nil.
II. When the taxable income is Rs. 1,000 or upwards :—	
(i) When the total income is less than Rs. 2,000.	Four pies in the Rupee.
(ii) When the total income is Rs. 2,000, or upwards, but is less than Rs. 5,000.	Five pies in the Rupee.
(iii) When the total income is Rs. 5,000, or upwards, but is less than Rs. 10,000.	Six pies in the Rupee.
(iv) When the total income is Rs. 10,000, or upwards, but is less than Rs. 25,000.	Nine pies in the Rupee.
(v) When the total income is Rs. 25,000, or upwards.	One anna in the Rupee.

*Note.—The above refers to taxable income *per annum*.*

THE MAN POWER QUESTION.

**From Government of Bengal (POLITICAL DEPARTMENT),
to the Indian Tea Association.**

No. 2494-P.D.—DACCA, 6th August 1918.

As you are doubtless aware, the Bengal Chamber of Commerce and the Calcutta Trades Association are co-operating with Government in examining the possibility of rendering available for military duty more non-official Europeans, in accordance with the letter from the Army Department No. 7227, dated the 1st June 1918, of which I herewith enclose a copy. It is understood that the Chamber is not dealing with the important tea industry in Bengal, and I am to enquire whether your Association would be willing to assist Government on similar lines and communicate the results as soon as possible. The Governor in Council would be grateful for the help of the Association, and the scrutiny of individual cases by those fully acquainted with the circumstances of the industry would doubtless commend itself also to the persons concerned. It is a matter at the discretion of the Association whether they care to adopt a procedure analogous to that followed by the Chamber, which consists, briefly, of the appointment of a committee *ad hoc* and the call by them for returns which are then scrutinised in detail together with such supplementary information as may be required. The Chamber would presumably be willing to communicate full particulars as to the forms used, etc.

2. I am to express the hope that this suggestion will prove acceptable to your Association.

No. 7227.—SIMLA, 1st June 1918.

From—The SECRETARY to the Government of India, Army Department,

To—The CHIEF SECRETARY to the Government of Bengal.

I am directed to state, for the information of His Excellency the Governor-in-Council that, as a result of the recent Delhi Conference, the Government of India have under consideration measures for increasing the armed forces of India to the utmost possible extent, in order to enable this country to exert its whole strength in the cause of the Empire. It is the intention of the Government of India to make a very large increase in the strength of the Indian Army during the coming year, and it is on the subject of the closely connected problem of obtaining additional numbers of British officers and subordinates, proportionate to the increase contemplated in the Indian ranks, that I am now especially to address you.

2. The Government of India believe that, apart from the Imperial and Provincial Services which have already contributed so largely to the increase in the Indian Army Reserve of Officers, there are still many Europeans of military age in India employed in commercial firms, and other business concerns, or earning their living as journalists, brokers, lawyers, etc., occupations which cannot be classed as essential war industries; many gentlemen of these classes would be suitable for services as officers or subordinates in either the combatant or the non-combatant branches of the Indian Army. At the present time the development of man-power is the paramount consideration, and commercial interests, not directly and immediately essential for the prosecution of the war, may be regarded as of secondary importance.

3. I am accordingly to request that the whole question of European man-power may be examined by the Local Government and that the Government of India may be favoured with the views of His Excellency the Governor in Council, as soon as possible. In several provinces the local Government will have the assistance of Chambers of Commerce, Trades Associations and the Provincial Controllers of Munitions, in framing proposals; and the Government of India will be glad to arrange for the services of military officers who could furnish information to the local Government regarding the trades and occupations of those already registered in connection with the Indian Defence Force. I am to suggest that the assembly of Committees, composed of members representing the various interests above mentioned, and any others whose advice would be of value, would facilitate the task of arriving at a reliable estimate of the numbers of Europeans that could be furnished for service in the Indian Army, either as officers or subordinates, without injury to essential industries.

4. It is difficult to give a complete list of occupations, industries or trades which can be considered non-essential for the prosecution of the war, and the question must, in a large measure, be left to the decision of the local Committees. The Government of India are, however, of opinion that the number of Europeans of military age employed as actors, musicians, shop assistants, hair dressers, etc. or engaged in trade as tailors, drapers, furniture makers, jewellers, photographers, booksellers, music sellers, art dealers, carpet dealers and many other occupations of the same nature, could be reduced without difficulty and their places taken by women to a large extent than is the case at present. A further question for consideration will be whether "one-man" firms can be regarded as essential at the present time and whether firms of this nature could not either be closed down altogether or combined with others.

5. The Government of India leave these and other analogous questions for the consideration of the local Government with the confident expectation that no means will be spared to make available as many European gentlemen as possible for service with the Army.

6. I am to enclose* for purposes of reference—

- (a) a statement containing terms of service in the Indian Army Reserve of Officers;
- (b) a sample application duly completed for a commission in the Indian Army Reserve of Officers, and
- (c) a statement giving information regarding the terms of service for British subordinates and the nature of the employment for which men of this class are required.

From Indian Tea Association, to Government of Bengal (POLITICAL DEPARTMENT.)

No. 781-O.—CALCUTTA, 19th August 1918.

I have the honour to acknowledge the receipt of your letter No. 2494 P. D. dated 6th August. You refer to the enquiry at present being made by the Bengal Chamber of Commerce and the Calcutta Trades' Association regarding the possibility of rendering available for military duty more non-official Europeans, and as it is understood that the Chamber's enquiry does not include the tea industry in Bengal, you ask whether this Association would be willing to assist Government on similar lines.

2. I am directed to explain that as a matter of fact the Committee have for some time past been engaged on a detailed enquiry with a view to ascertaining how tea concerns represented in the Association are situated in the matter of European staff. The enquiry has proved to be one of some difficulty, as conditions vary in different districts, and it is not yet complete. The Committee hope, however, that before long they will be in a position to inform you as to the result.

From Indian Tea Association, to Government of Bengal (POLITICAL DEPARTMENT).

No. 942-O.—CALCUTTA, 30th September 1918.

In continuation of my letter No. 781-O., dated 19th August, I am directed to say that the Committee recently completed their investigation of the man-power position in the tea districts and I am to send you for information copy of the letter which was sent to the Assam and Surma Valley Branches giving in tabular form the results of the examination.

* Enclosures not printed.

No. 817-O.—CALCUTTA, 27th August 1918.

From—The SECRETARY, Indian Tea Association,

To—The SECRETARY, Assam and Surma Valley Branches,
Indian Tea Association.

With reference to the correspondence that has passed in connection with man-power in the Tea Districts, the returns submitted by members of this Association have now been tabulated. The results are as follows :—

Total acreage covered by the returns	...	4,84,851
Staff before the War	...	1,439
Staff now	...	1,192
Gone on military service	...	311
Left for other destinations including Gardens and other Agencies	...	287
Average number of acres per man before the war	...	339
Ditto do. now	...	407

The returns show that there are altogether 161 gardens, which are in charge of one man, with an average of 504 acres each.

The following further statistics will be of interest :—

MISCELLANEOUS.

Invalided home	...	18	Died	...	54
Killed in action	...	14	Crippled	...	2
Discharged from Army (mostly wounded) and now in Tea	...	...	...	...	53
Rejected for Army at home and now in tea	...	...	...	...	10
Refused for I. A. R. O.	...	...	...	...	2
3 months' leave in 27 years	...	...	...	...	1
6 " " 20 "	...	...	...	...	1
Last leave in 1907	...	...	...	...	6
Ditto 1908	...	...	...	...	5
Ditto 1909	...	...	...	...	3
Ditto 1910	...	...	...	...	20
Ditto 1911	..	...	...	...	22
Ditto 1912	...	...	...	...	30
Garden managed by a lady	...	...	...	...	1

AGES OF PRESENT STAFF.

Under 35	...	...	...	555
Do. 45	...	...	...	880
Do. 60	...	...	...	230
60 and over	...	...	...	28
Ages not given	...	...	...	47
				1,190

AGE PERCENTAGES.

Under 35	...	..	... 46·65 per cent.
Do. 45	...	...	... 27·73 "
Do. 45	...	...	... 19·32 "
60 and over	...	...	... 2·35 "
Age not given	...	...	... 3·95 "
			<hr/> 100·00 per cent.

The Committee have considered in what way your Committee can best assist the Government in their desire to secure as many men as possible for the Army. It is unnecessary to recapitulate the considerations that make a considerable degree of caution necessary in releasing further men for the Army. Apart from the question of dangerously deferred leave, etc. the Committee are considerably struck, on an examination of the returns submitted, by the very large number of men, not only over military age but also young men, who are seriously unfit in one way or another. Any great prolongation of the war is bound to accentuate this aspect of the question.

It has been recognised in the Tea Districts that in the large majority of cases, the final sanction to applications for leave to go on service rests with Agency Houses here and in London. It has been suggested that in case of applications received by Agency Houses here the names should be submitted to your Committee for investigation and report. So far as the Government is concerned, such a course would be somewhat negative in its action and the Committee consider that better results would perhaps be obtained if your Committee were to take steps to examine the man-power in the Tea Districts and to report confidentially any cases in which they think men could be safely spared having regard to acreage and the age and fitness of the staff. In making this request the Committee feel sure it will be recognised that it would be unwise to unsettle the staff on tea gardens while the investigation is going on and it is desirable, therefore, that the nature of the recommendations made should, as much as possible, not be made known to the individuals affected.

On receipt of these recommendations, the Committee with the assistance of the returns now in their possession and in consultation with the Agency Houses concerned should be able to arrive at satisfactory conclusions.

I am to request that you should pass on a copy of this letter to the President of the War Committee of your Valley.

[149]

**From Government of Bengal (POLITICAL DEPARTMENT),
to Indian Tea Association.**

No. 3698-P. D.—DARJEELING, 3rd October 1918.

I am directed to acknowledge, with thanks, the receipt of your letter No. 942-D., dated the 30th September 1918, with which you submit for the information of Government, a copy of a letter addressed by the Indian Tea Association to their Assam and Surma Valley Branches on the subject of the investigations of the man-power position in the tea districts.

**From Government of Bengal (POLITICAL DEPARTMENT),
to Indian Tea Association.**

No. 3882-P. D.—DARJEELING, 10th October 1918.

In continuation of my letter No. 3698-P. D., dated the 3rd October 1918, I am directed to convey the thanks of Government to the Association for the enquiries made by them with regard to the position of man-power in the tea districts. I am to say that your letter No. 8170, dated the 27th August 1918, leaves the question of the number of men, if any, still further available for the purposes of the Army an open one, until the advice of the local committees is received. The Governor in Council trusts that the further enquiries necessary will be completed as soon as possible and that the result will be reported to Government in due course.

**From Indian Tea Association, to Government of
Bengal (POLITICAL DEPARTMENT).**

No. 1089-O.—CALCUTTA, 20th November 1918.

I have the honour to refer to your letter No. 3882-P. D., dated the 10th October with regard to the position of man-power in the tea districts. References have been made to the local Associations in the matter, and the Committee have recently been informed by the Dooars Planters' Association that it has been considered by them.

2. The Dooars Association explain that, while they are unable to quote statistics, a large number of men has undoubtedly left from the district for active service. They point out that the year 1918 has been an unhealthy one in the Dooars, that very many of the Europeans there are considerably overdue leave, and that it is inevitable that many of these must have leave in 1919. Furlough cannot,

they emphasise, be unduly delayed without running serious risks. Apart from health considerations, the economic position occasions much anxiety. The price of food stuffs is high, and although trouble is not anticipated it would, they think, be unwise further to deplete the number of men available in the district.

3. On the whole, and particularly in view of the altered circumstances in Europe, the Dooars Association do not think that any useful purpose would be served by proceeding with a detailed enquiry; and they add that, in their opinion, if such an enquiry were held, the result would be to establish that few, if any, men fit for service would be available from the district. With both these opinions the General Committee concur, and they take it that it is not now necessary for them to ask the Dooars Association to proceed with the enquiry. They also assume that it is unnecessary for the Darjeeling and Terai Planters' Associations to proceed further.

[151]

THE INDUSTRIAL COMPULSION BILL.

**From Government of Bengal (POLITICAL DEPARTMENT),
to Indian Tea Association.**

No. 3934-P. D.—DARJEELING, 16th October 1918.

I am directed to forward herewith for the information of your Association a copy of a Bill* to provide that certain persons liable to military service under the Indian Defence Force Act, 1917, should be liable to perform war work and to request that you will be so good as to favour Government with the views of your Association on the provisions of the Bill by the 1st December 1918.

**From Indian Tea Association, to Government of
Bengal (POLITICAL DEPARTMENT).**

No. 1026-O.—CALCUTTA, 29th October 1918.

I am directed to acknowledge receipt of your letter No. 3934-P. D., dated 16th October 1918, forwarding copy of a Bill providing that certain persons liable to military service under the Indian Defence Force Act, 1917, should be liable to perform war work ; this Bill has been carefully considered by the Committee of this Association. In their opinion the Bill provides for legislation of so exceptional a character that the very strongest reasons should be placed before the public to justify a form of compulsion which, it is understood, has not been applied either in the United Kingdom or in the Colonies.

So far as the interests represented by this Association are concerned, recent enquiries have shewn that the Tea Districts have been depleted of men for War service to an extent which would make any further withdrawals extremely dangerous. Both on these grounds and on the question of principle, the Committee of this Association desire to record their emphatic protest against the legislation contemplated unless and until concrete facts justifying it are placed before the public.

* Not printed.

OCEAN FREIGHT AGREEMENT.

**From Indian Tea Association, London, to Indian
Tea Association, Calcutta.**

Dated LONDON, 18th December 1918.

Conference Lines.

At the last meeting, Sir Charles McLeod reported on an informal conversation he had recently at the request of the Committee with Sir John Ellerman on the question of a new agreement. The main points discussed were:—

- (1) The premium above the rough cargo rate, i.e., rice, jute, linseed.
- (2) The method of arriving at the rough cargo rate.
- (3) Cash rebate with freight payable in London.
- (4) Sufficiency of space.

As to No. (1).—Sir John made a suggestion of 15/- per ton over rough cargo, but it was considered this was merely put forward as a figure and that 10/- would probably be accepted.

As to No. (2).—The procedure proposed was that a Chartered Accountant or some one well acquainted with the details should work out the average from the ships' manifests so as to arrive at the rate for the month. For the Liners, it was explained that there were several kinds of steamship owners, and that outside steamers for special reasons might accept a lower freight for rough cargo, which should not be brought into the calculation, but if this was confined to the rates charged by the City—Harrison, P. & O., and Brocklebank Lines, the proposal would be acceptable.

For No. (3).—no objection was raised to a cash rebate and for freight to be payable in London.

In reference to No. (4).—large losses of vessels belonging to the Liners having occurred owing to enemy action, and as some time must elapse before these could be replaced, the Conference Liners will not be in the same position as to tonnage previous to the war for a long period, but they would be willing to guarantee to carry all tea belonging to a season's crop between 1st July to 20th June in the following year.

A Sub-Committee has been appointed to go into the question more fully, but the above information is passed on in order to keep you in touch, and probably before this letter arrives it will be

necessary to cable. No decision will be come to without you being consulted. There are many points in Sir John Ellerman's suggestions which require fuller consideration and to which there are several objections, but these difficulties may be settled mutually. The view held by several members of my Committee, is that it would be to the advantage of Tea Proprietors to come to some agreement on reasonable terms and not leave the important question of tonnage to be fixed after war conditions are abolished, when it is quite possible a combination among the steamship owners might be set up.

It was specially mentioned that the port of Chittagong should be prominently kept before the Sub-Committee, and that any terms considered should be accepted for Chittagong on similar lines as may be arranged for Calcutta.

From Indian Tea Association, London, to Indian Tea Association, Calcutta.

Telegram dated 10th January 1919.

39.—Committee think it very desirable to negotiate with Conference Liners for new agreement. Following terms have been suggested. Agreement for three years. Rate to be rough cargo rate plus a surcharge. Rough cargo rate to be calculated every month from actual figures ships' earnings. Rate to be net. No rebate. Freight payable in London. Liners to guarantee to carry crop between first May and thirtieth April. Telegraph your views fully soon as possible and leave us to make the best arrangement without further reference.

From Indian Tea Association, Calcutta, to Indian Tea Association, London.

Telegram dated 24th January 1919.

7. Your thirtynine. Committee approve proposed terms Conference agreement but urge that as long as tonnage is insufficient carry all private tea offering available space should be rationed to ensure fair share all producers and buyers. Leave to you arrange best possible agreement terms. Reference proposal allow private imports your reply disappointingly inadequate. Urge you protest against inequity of scheme which if introduced may delay desired complete freedom. Arguments unconvincing as admitted unfairness to British producers outweighs advantage you mention Food Controller endeavouring arrange tonnage complete balance contract by end February we repeat opinion no private imports should be allowed until practically all Food Controller's teas shipped. Again urge you press this stipulation.

[164]

**From Indian Tea Association, Calcutta, to
Indian Tea Association, London.**

No. 126-O.—CALCUTTA, 29th January 1919.

Conference Lines.

I am directed to refer to your letter of 18th December, the receipt of which has already been acknowledged, and also to your cable No. 39 and my reply No. 7. These cables are confirmed in the enclosure to my general letter to you of this date.

The Committee were much interested to read the explanation of the position as given in your letter. They are glad to note from your telegram that it is likely that a net rate of freight will be agreed on, and that there will be no provision for a rebate. The rebate clause has never been popular with shippers.

The Committee have no particular comments to offer regarding the terms of the agreement. They think that, on the lines suggested in your telegram, it will be quite satisfactory, and they leave it to you to make the best possible arrangement with the Conference.

As explained in the Committee's cable to you, they urge that as long as tonnage is insufficient to carry all the private tea offering, the available space should be rationed so as to ensure a fair share of it to all producers and buyers. The Committee think it absolutely necessary that some such arrangement should be made, otherwise they fear there may be serious difficulties, as some producers may obtain inequitable advantages by being able to get their teas shipped while others have not obtained anything like the same proportion of space. It is also reasonable that buyers should be similarly rationed. The Committee have discussed what would be the most workable basis. The consent of the Liners' Conference would be necessary in any case, and perhaps the best arrangement would be to arrive at a reasonable percentage for garden teas, the balance being reserved for buyers; these percentages being based on the actual proportions over a period of years shipped respectively by gardens and by buyers. The percentage of freight to which garden teas are entitled would then be divided among shippers of garden teas proportionately, and buyers would make their own arrangements. The Committee have not meantime gone further towards working out an actual arrangement nor have the buyers been approached as it is necessary in the first place that the principle should be agreed on.

REGULATION OF CALCUTTA SALES.

Calcutta, 13th January 1919.

A Meeting of Sellers on the Calcutta Market was held this day.

PRESENT :

MR. A. D. PICKFORD, <i>Chairman Messrs. Begg, Dunlop & Co., of the Association, presiding.</i>		
MR. R. GRAHAM, <i>Vice-Chairman</i>	"	James Finlay & Co., Ltd.
The HON'BLE S. J. BEST	"	Octavius Steel & Co.
MR. H. W. CARR ...	"	Balmer, Lawrie & Co.
" E. A. COLLIN ...	"	Davenport & Co.
" T. W. DAVENPORT	"	Kilburn & Co.
" W. M. FRASER	"	Shaw Wallace & Co.
" A. D. GORDON ...	"	Williamson, Magor & Co.
" F. E. PHILLIPS ...	"	Jardine, Skinner & Co.
" R. A. G. TOWLER	"	McLeod & Co.
" W. A. M. WALKER	"	Barry & Co.
" F. E. WINMILL ...	"	Gillanders, Arbuthnot & Co.

The CHAIRMAN explained that the meeting had been convened for the purpose of considering the following telegram of 1st January which had been received from the Indian Tea Association, (London), and copies of which had been sent to all sellers on the Calcutta market with the request that they should attend the meeting :—

Owing to misunderstanding on part of some members regarding agreement private sales understand some balances nineteen eighteen crops have been sold. Committee much regret this but in circumstances there is no other course but to consider agreement cancelled.

The CHAIRMAN continued that the Committee desired to have the views of sellers on the statement in the London Association's cable to the effect that there was no other course but to consider the agreement not to sell privately as being cancelled. Several of them did not see why the agreement should be considered at an end simply because, owing to a misunderstanding, it had been broken. And it was important to remember that, unless the agreement were continued, the regulation of offerings on the Calcutta market would be quite impossible. The meeting would therefore have to consider whether a cable should be sent to the London Association stating that sellers here concurred with their view, or if the London Association should be informed that efforts should be made to have the agreement continued because regulation in Calcutta was thought necessary, and such regulation could not be carried on without the agreement to refrain from private sales. The Chairman invited an expression of opinion on these points.

The VICE-CHAIRMAN pointed out that for two years the Calcutta market had been regulated very satisfactorily, and it seemed to him it

would be a great pity if regulation were now abandoned as at present it was specially necessary. There was nothing in the telegram from London to convince him that there was no alternative but to scrap the agreement, and he was of opinion that a cable should be sent to London strongly urging them to uphold it.

MR. GORDON was doubtful whether it was likely to serve any useful purpose to wire on these lines. No doubt London had kept in view the advantages of continuing regulation, but he construed the cable to mean that endeavours had been made to maintain the agreement, that these had been unsuccessful, and that London had reluctantly come to the conclusion that the agreement must be given up.

MR. CARR agreed with the view expressed by the Vice-Chairman. He did not think that a misunderstanding justified the abandonment of the agreement, and efforts should be made to have it continued. MR. PHILLIPS thought an even stronger line might be taken, that the London Association should be asked whether it was not possible for the contracts already made in breach of the agreement to be cancelled, and that full particulars should be given to the Calcutta Committee regarding the breaches committed.

The feeling of the meeting was in favour of action on the lines suggested by the Vice-Chairman, and it was agreed to telegraph to the London Association. There did not seem to be any likelihood that it would be possible to have the contracts cancelled, and it was not considered that it would serve any purpose to urge this point. The cable which it was agreed to send to London was :—

Meeting of sellers held to-day strongly of opinion continuation regulation sales here most necessary. Regulation impossible without agreement against private sales. Sales reported in your telegram being due to misunderstanding meeting sees no reason why agreement should not continue and urge you make efforts to persuade London sellers. Cable nature of misunderstanding and number of sellers affected. Immediate reply urgently necessary.

Enquiry was made as to the position pending receipt of a reply to this wire in view of the fact that it would be some little time before a reply would come. Those present at the meeting agreed to refrain meantime from private sales on the understanding that other sellers, not represented at the meeting, also agreed; and it was arranged that enquiry should be made immediately as to whether the latter would give an undertaking to this effect.

D. K. CUNNISON,
Assistant Secretary.

A. D. PICAROUD,
Chairman.

INDIAN TEA ASSOCIATION.

Calcutta, 31st January 1919.

A Meeting of Sellers on the Calcutta Market was held this day.

PRESENT :

MR. A. D. PICKFORD, <i>Chairman</i> ...	Messrs. Begg, Dunlop & Co.
" R. GRAHAM, <i>Vice-Chairman</i> ...	James Finlay & Co., Ltd.
" W. H. MARR ...	
THE HON. S. J. BEST ...	Octavius Steel & Co.
MR. H. W. CARR ...	Balmer, Lawrie & Co.
" E. A. COLLIN ...	Davenport & Co.
" W. CARTER CLAYDEN ...	Planters Stores and Agency Co., Ltd.
" T. W. DAVENPORT ...	Kilburn & Co.
" W. A. DUNCAN ...	Duncan Brothers & Co.
" W. M. FRASER ...	Shaw, Wallace & Co.
" A. D. GORDON ...	Williamson, Magor & Co.
" F. H. JEFFERYS ...	Samuel Fitze & Co., Ltd.
" F. E. PHILLIPS ...	Jardine, Skinner & Co.
" R. BAKER ...	
" W. F. REYNOLDS ...	Macneill & Co.
" R. A. G. TOWLER ...	McLeod & Co.
" F. E. WINMILL ...	Gillanders, Arbuthnot & Co.

The meeting was held in continuation of the meeting of representatives of sellers which took place on 13th January. That meeting was convened to discuss the London Association's cable reporting that owing to a misunderstanding some balances of 1918 crops had been sold, and that the agreement not to sell privately must be considered cancelled. As then arranged, it had been pointed out to the London Association that as the sales reported by them were due to a misunderstanding there did not appear to be any reason why the agreement should not continue; it was urged that efforts should be made to persuade London sellers to continue the agreement, as without it regulation of the Calcutta market was impossible, and a continuation of regulation was considered most necessary.

The following reply, dated 17th January, had been received from the London Association :—

" In view heavy sales made since our 38 Committee of opinion impracticable revive agreement. Impossible to explain clearly by telegram. Writing."

In opening the proceedings, the CHAIRMAN said that sellers were acquainted with the situation. So many private sales had already been made in London that the agreement not to sell privately was necessarily at an end, and the question for consideration now was as to whether any purpose would be served in continuing

to regulate the Calcutta sales; the alternative was to abandon regulation altogether. The Chairman invited an expression of sellers' opinion as to the course which should be adopted.

The VICE-CHAIRMAN thought the general feeling was that regulation was desirable but, in view of what had happened in London, no longer practicable. It had been suggested that regulation might be continued to the extent of stipulating that only those marks which were ordinarily sold on the Calcutta market should be put up for sale. This step would not, however, be effective, as private sales would still be possible. In point of fact, it was very likely that the position would almost regulate itself, as there probably would not be a large quantity of tea to be offered in Calcutta. If, as seemed likely, shipments on private account were to be allowed after the end of February—and it looked as if a considerable amount of tonnage would then be available—large quantities would be shipped to London and would not be available for sale here. This was the more likely in view of the good prices being paid at home. There was the further point that the large quantity of tea already sold privately had been taken off the market. In all the circumstances the Vice-Chairman inclined to the view that matters might be left alone, particularly as it seemed somewhat doubtful whether it would be possible to hold a sale on the 11th February.

The HON'BLE S. J. BEST explained that he had had a discussion with the Traffic Manager of the Port Commissioners, and that the position at the tea warehouse was still one of considerable difficulty. If a sale were held on the 11th, the teas would have to be stacked where they were laid out, and it would not be possible to have a sale on the 18th. Buyers generally were not indeed anxious to have a sale on the 11th.

The matter was generally discussed, and the feeling of the meeting was that no useful purpose would be served by continuing regulation. It was accordingly decided to stop regulating and also to cable the London Association as follows explaining the position :—

Your 40. Private sales. Meeting of sellers to-day while greatly regretting position are compelled in circumstances to abandon regulation Calcutta auctions.

D. K. CUNNISON,

Assistant Secretary.

A. D. PICKFORD,

Chairman.

ASSAM LABOUR.

(a) Supply of labour for new gardens and for extensions of existing gardens.

From Assam Labour Board, to Indian Tea Association.

No. 2112.—CALCUTTA, 26th November 1918.

I have the honour to invite a reference to the correspondence ending with your letter No. 881-O, dated the 26th July 1916, in regard to the provision of labour for new gardens or for extensions of existing concerns. Your General Committee sought the opinion of my Board on this subject, *vide* your letter No. 314-O, dated the 28th March 1916, in which it was suggested that garden-sardars might be permitted to recruit in districts other than their native ones. The views of this Board were communicated to your General Committee in my letter No. 3191, dated the 31st July 1916. The conclusions at which we arrived may briefly be summarised as follows :—

- (a) No objection exists to garden-sardars, who are deputed to their native districts, recruiting in villages other than their native villages or engaging persons of castes different to their own, this being the not infrequent practice at present, except in areas, such as the Ganjam Agency Tracts, in which they are prohibited from recruiting persons not of their own caste.
- (b) My Board were unable to recommend the deputation of garden-sardars to recruit in districts other than their own as a general practice. In the first place we were of opinion that, unless the garden-sardar is in fact an arkatti, little success is likely, as a rule, to attend such deputation, since it is well known that, to be successful, a garden-sardar must ordinarily have a fairly close and recent connection with his home district, and that coolies who visit their old homes after a long interval do not make efficient recruiting sardars. In the second place we felt that the deputation of garden-sardars to work outside their home districts was not likely to be welcomed by Local Governments and district officers, being a departure from the sardari system and more liable to abuse. We thought, however, that a garden-sardar might with safety be deputed to recruit in districts in the neighbourhood of his own where there are people of his own or connected castes, and that such deputation promises to be especially advantageous in years of famine and scarcity when the people are looking for garden-sardars to assist them to emigrate,

and also in the recruitment of short-term labour, but we advised that it would probably be necessary to obtain the concurrence of the Local Governments concerned, who might ask for the provision of some safeguards.

My Board suggested the following alternatives as being more likely to be attended with success than the employment of garden-sardars to recruit outside their native districts :—

- (i) the appointment as garden-sardars of time-expired coolies living in villages near the estate, who are accustomed to work on the estate ;
- (ii) the engagement of short-term labourers, among whom at least some may be expected to remain permanently and to wish to recruit their relatives and friends; and
- (iii) the transfer of garden-sardars either permanently or for a fixed period from other estates in the same company or agency.

In your letter No. 881-O., dated 26th July 1916, it was stated that your General Committee had decided to postpone the consideration of the question of labour for new gardens, etc., in view of the consideration then being given to the increasing cost of sardari recruitment.

2. It has been brought to the notice of my Board that there is a general feeling among the planting community in Assam, and especially in the Assam Valley, that it is becoming more difficult to obtain coolies for new gardens under the sardari system and that this difficulty has given an impetus to the enticement of labourers from other gardens, or to recruitment of coolies from *bastis* (whether on Government or garden land) in the neighbourhood of other gardens. There is an impression that the expedients suggested by the Board in 1916 for obtaining labour from the recruiting districts for new gardens are not sufficient to meet the latter's requirements, and that some system of direct recruitment in the recruiting districts, under the control of the Board, and some measure of control by the Board over local recruitment in Assam are called for. By local recruitment in Assam the enticement or employment of labour which falls within the purview of the Labour Rules is not referred to, as the decision of disputes arising in this connection is already provided for by those Rules. What is implied is the recruitment of imported coolies or of the descendants of imported coolies resident in *bastis* on or off garden land, to which a neighbouring garden may have or may think it has some moral claim in the absence of a legal claim arising from agreements entered into under Act XIII of 1859. It has been alleged that some concerns have recently originated the practice of sending out recruiters to engage labour from such *bastis* and

that this is apt to cause disputes between the gardens concerned, for the adjustment of which the existing Labour Rules do not provide, and that, therefore, some independent body should be appointed to supervise local recruitment and to decide any disputes arising therefrom: The hope, also, is expressed that if it were made easier for new gardens to obtain labour from the recruiting districts, the temptation to get together a labour force, whether legitimately or illegitimately, from local sources of supply which are often already earmarked, would be removed or at least diminished.

3. The matters referred to in the foregoing paragraph were discussed at a meeting of this Board held on the 2nd October 1918. The Board realised the importance of the questions raised but we felt that we had not sufficient information to enable us to make any recommendations as to how they should be dealt with. It was, therefore, decided to appoint a Sub-Committee of the Board, consisting of Messrs. A. D. Pickford, R. Graham and A. D. Gordon with myself as Chairman, to enquire into and report upon the whole question of labour for new gardens and of local recruitment in Assam. Should the Sub-Committee decide that special measures are necessary with a view to assisting new gardens to obtain labour, they will also consider and report to what extent, if any, existing gardens requiring labour for new extensions or wishing to obtain coolies from a recruiting district with which they have hitherto had no connection, should, in their opinion, be allowed to participate in such special measures.

4. It is on behalf of the above-mentioned Sub-Committee that I venture to address your General Committee in the hope of enlisting their assistance and that of the Assam and Surma Valley Branches and their Sub-Committees in the collection of data on which to base our report to the Board. It is clear that if it is decided that some system of recruitment, other than or supplementary to sardari recruitment, is absolutely required to enable new estates to obtain labour, legislation must be applied for, as must also be done if the extension of the control of the Board so as to include the supervision of local recruitment in Assam is found to be necessary, unless such control can be secured by voluntary agreement throughout the tea industry. (The Board in our individual capacity could, for instance, agree to assist in the working of the voluntary Labour Rules, if it were desired by the tea industry, though this would be beyond our powers and duties as defined by the law and we should have no legal power to enforce any action taken). Fresh legislation would probably entail the repeal of Act VI of 1901, which has already been so riddled by amendments as to be almost unintelligible. It is hardly necessary to emphasise the fact that Government is reluctant to undertake labour legislation even though a strong case may be made out in favour of it, as is evidenced by the fate of the Enticement Bill. It may be anticipated that labour legislation for Assam, however necessary and however innocuous it may be, is practically certain to meet with opposition in some quarters within and without the Legislative Council. Moreover, we can scarcely expect the Government of India or Local Governments to welcome proposals to

set up a new and untried system of recruitment supplementary to the sardari system, since latter is working very smoothly and they might fear complications. There might also be objections to introducing control of local recruitment in Assam, where none has existed before, and this might be regarded as a retrograde step, the general trend being towards free recruitment as well as free labour which has already been attained. Before, therefore, the Board could consent to ask Government to legislate, the members must be satisfied that this course is absolutely necessary in the interests of the tea industry. The case must be so strong as to convince Government that action is really imperative. Assertions must accordingly be supported by facts and figures—vague statements are worse than useless. My sub-committee are, therefore, anxious to have all the information available in order to enable them to report to the Board whether there is a case for asking for legislation.

5. As regards the information required, my sub-committee wish to ascertain first-hand from new gardens how they stand as regards the provision of labour; whether they experience difficulty in obtaining labour and, if so, the cause and any remedy which they can suggest; the strength of their present labour force and how it was got together. With a view to assisting managers to furnish this information, we have drawn up the annexed form A, and we should be grateful if the Assam and Surma Valley Branches would be so good as to circulate the forms to the managers of all new gardens within their respective areas, either direct or through the Local Sub-Committees as may seem best. Managers need not confine themselves solely to answering the questions asked, as we should be glad to have their advice on any other relevant points which may occur to them. We suggest that the forms might be returned through the Branches (or Sub-Committees and Branches) with any remarks which they may have to make on individual replies and on the general questions raised in this letter. We should also be glad of any definite information which can be given by concerns complaining of loss of labour owing to enticement or local recruitment, and we have drawn up a set of questions in form B which might be circulated to the managers of such gardens, whose replies might be returned through the same channel as in the case of those in form A. Any replies or remarks, marked as confidential by managers, Sub-Committee or Branches will be treated as such, and may, if so desired, be forwarded to me direct. Where loss of labour owing to enticement or local recruitment is complained of, definite information should be given, as far as possible as to the number of coolies lost through these causes and to the quarters to which they have gone. Care should be taken to distinguish loss owing to what may be described as natural causes from those due to active enticement or recruitment. By natural causes we mean the settlement of coolies on Government or private land, the gradual drift of coolies from unpopular areas where amenities are few to more popular ones (it is unnecessary to specify the areas referred to as every tea planter knows them), unpopular management in individual cases, or the attraction which new gardens seem to exercise over coolies without the employment of unfair means to increase that attraction. These are causes which no acts, rules or regulations can control, even if it were desirable to attempt to do so.

The remedy lies in the provision of sufficient counter-attractions by the managements concerned.

6. When forwarding the replies received with the remarks and recommendations of the Assam and Surma Valley Branches, my Sub-Committee will be grateful if we may be favoured with the views of your General Committee on the questions raised.

FORM A.**Information required from Managers of new gardens.**

<i>Garden</i>	<i>District</i>
(1) Date on which garden was first opened.	
(2) Area under tea—	
Mature	ACRES.
Immature	
(3) Present adult working labour force.	

FORM A—contd.**Information required from Managers of new gardens—contd.**

(4) Approximate number of additional labourers required.

(5) Sources from which present labour forces obtained with approximate numbers in each case [i.e., (a) through contracts prior to 1st July 1915, (b) through garden-sardars from the recruiting districts, (c) locally in Assam].

(a)

(b)

(c)

(6) In the case of coolies recruited in the recruiting districts through garden-sardars, how were the sardars obtained in the first instance and the connection established;

FORM A—contd.**Information required from Managers of new gardens—contd.**

(7) Have any short term labourers from Ranchi or Chaibassa or elsewhere in the recruiting districts been employed? If so have they proved satisfactory, have any of them returned to settle permanently on the garden, and has it been possible to utilise them as garden-sardars?

(a)

(8) In the case of coolies obtained locally in Assam, how and from where were they obtained and what are the approximate numbers in each case. [i.e., (a) time-expired coolies settled on Government land, (b) time-expired coolies settled on private land, (c) coolies drifting in from other gardens]. Was any form of active recruitment adopted: if so what form, and in what areas did the recruiters operate and with what result? Were any special inducements offered to attract local labour and, if so, what inducements?

(b)

(c)

[167]

FORM A—concl.

Information required from Managers of new gardens—concl.

(9) Has any special difficulty been experienced in obtaining coolies? If so, what is cause and what remedy can be suggested?	
(10) Please note any further information or advice likely to assist the Bond.	
<i>Dated the.....191.....</i>	<i>Manager.</i>

REMARKS OF LOCAL SUB-COMMITTEE OF INDIAN TEA ASSOCIATION.

REMARKS OF LOCAL BRANCH OF THE INDIAN TEA ASSOCIATION.

FORM B.

**Information required from Superintendents or Managers
of gardens, complaining of loss of labour due to
enticement or Local Recruitment.**

<i>Garden.....</i>	<i>District.....</i>
(1) Have you had reason to complain of a drain on your labour force due to enticement or local recruitment, and, if so, has that drain increased since 1915?	
(2) Can you give the total loss yearly (other than by death) for the past 5 years?	Number of coolies who have left gardens. Percentage to total labour force.
1917-18	
1916-17	
1915-16	
1914-15	
1913-14	

FORM G—contd.

**Information required from Superintendents or Managers
of gardens, complaining of loss of labour due to
enticement or Local Recruitment—contd.**

(3) Can you give the numbers included in above totals, lost by enticement or local recruitment?	Number lost by enticement.	Number lost by local recruitment.			
			1917-18	1916-17	1915-16
1917-18	1916-17 ...	...	1915-16 ...
1915-16	1914-15 ...	...	1913-14 ...
1913-14			

(4) Have you definite information that the coolies referred to in the reply to question 3 were actually recruit- ed or enticed by tea-garden or other employers? If so, can you give details (confidentially if you so desire), or even indicate the area in which the coolies were given employment?	
---	--

FORM B—contd.**Information required from Superintendents or Managers
of gardens, complaining of loss of labour due to
enticement or Local Recruitment—contd.**

(5) If local recruitment is complained of, please detail the methods adopted. Were the recruited coolies resident on garden or Government land? If the latter did they take with them any of their relatives or friends serving on your garden?

(6) Do you consider that local recruitment should be controlled and, if so, what method of control would you suggest?

[171]

FORM B—concl.

**Information required from Superintendents or Managers
of gardens, complaining of loss of labour due to
enticement or Local Recruitment—concl.**

- (7) Please note any further information
or advice likely to assist the Board.

Dated the

191

Manager.

REMARKS OF THE LOCAL SUB-COMMITTEE OF THE INDIAN TEA ASSOCIATION.

REMARKS OF THE LOCAL BRANCH OF THE INDIAN TEA ASSOCIATION.

From Indian Tea Association, to Assam and Surma Valley Branches, Indian Tea Association.

No. 1224-O.—CALCUTTA, 30th December 1918.

Provision of labour for new gardens and for extensions of existing gardens.

I am directed to send you copies of a letter of 12th December received from the Chairman, Assam Labour Board, in the above connection. The matters with which it deals are of the utmost importance to the industry, and they have been the subject of much close consideration during the past few years. You will see that the Labour Board felt that they had not sufficient information to enable them to make any recommendations as to how these matters should be dealt with, and that they have appointed a Sub-Committee to enquire into, and to report upon, the whole question of labour for new gardens and of local recruitment in Assam.

2. The object of the Board's letter is to obtain the assistance of the Association and of the Assam and Surma Valley Branches and their Sub-Committees in the collection of data, and the points upon which information is required are fully explained. In accordance with the request of the Board, I am directed to ask if you will be good enough to arrange for the distribution of copies of the forms attached to it, to the Managers of all gardens in your Valley. Form A details points upon which information is desired from the Managers of new gardens; and Form B relates to information required from the Superintendents and Managers of gardens complaining of loss of labour due to enticement or local recruitment. While Form A need go only to Managers of new gardens, it will be seen that, to make the enquiry quite exhaustive it is necessary to send Form B to all Managers; and this being so, it seems to the Committee that the position will be more easily appreciated if copies of the complete letter and of both forms are sent to all Managers. I am to invite particular attention to the following sentence in paragraph 5 of the Board's letter:—"Managers need not confine themselves solely to "answering the questions asked, as we should be glad to have their "advice on any other relevant points that may occur to them."

3. The Board suggest that the forms, when filled in, should be returned through the Branches, or the Sub-Committees and the Branches, with any remarks which they have to make on individual replies and on the general questions raised. But any replies marked "confidential" will be treated as such and may, if desired, be forwarded direct to the Chairman of the Board. It will be noted from paragraph 6 that the Board wish the replies except where these are marked "confidential"—to be sent to them through this Association in order that the General Committee may be in a position

to communicate their comments, and I am therefore to ask if you will be good enough to send to me the forms which you receive.

4. Additional copies of the letter and of the forms may be obtained here.

5. A letter in similar terms is being addressed to the Surma Valley
Assam Branch.

(b) *Recruitment from Native States under the Political Control of the Government of Bihar and Orissa.*

From Assam Branch, to Indian Tea Association.

No. 315.—JORHAT, 13th May 1918.

Recruitment from Native States under the political control of the Government of Bihar and Orissa.

I am directed to forward you copy letter No. 2935-36-G., dated the 27th ult. from the Offg. Under-Secretary to the Chief Commissioner of Assam together with a copy of its enclosures on the above subject from which you will note this Association have been asked to favour the Local Administration with any observations they may have to offer on the proposals.

From para. 3 of the enclosed copy letter No. 4046-M., dated the 30th March 1918, from the Secretary to the Government of Bihar & Orissa to the Chief Secretary to the Chief Commissioner of Assam it appears your Association have approved the set of draft model Rules a copy of which is enclosed.*

I am directed to ask you to kindly inform me at an early date if this is correct.

No. 2935-36-G.—SHILLONG, 27th April 1918.

From—The OFFC. UNDER-SECRETARY to the Chief Commissioner of Assam, General Department, Immigration Branch,

To—The CHAIRMAN, Assam Branch, Indian Tea Association.

I am directed to forward a copy of letter No. 4046-M., dated the 30th March 1918, from the Government of Bihar & Orissa, together with a copy of its enclosure, on the subject of the Rules for the regulation of emigration from the Feudatory States in Bihar & Orissa, and to request that this Administration may be favoured at an early date with any observations which your Association may have to offer on the proposals.

* Not printed.

*Copy of letter No. 4046-M., dated the 30th March 1918, from the
Secretary to the Government of Bihar & Orissa, to the Chief
Secretary to the Hon'ble the Chief Commissioner
of Assam.*

I am directed to address you on the subject of the proposed regularization of the system of recruitment of coolies from the Feudatory State of this province to the labour Districts in Assam.

2. The present system under which coolies are recruited from these States is far from satisfactory. It has been the practice to grant certificates countersigned by Inspectors of labourers or Magistrates in Assam to garden sirdars ostensibly to cover their recruiting operations under local agents in British districts but actually in order that sirdars working from British Districts may recruit labourers domiciled in the Native States in defiance of the laws or rules in force in those States which prohibit recruitment in any form. By tacitly acquiescing in the continuance of this procedure the Local Government would undoubtedly lay themselves open to the charge of a breach of that complete neutrality which they must observe in their dealings with the chiefs, while at the same time it is anomalous that a sardar working under a certificate signed by a Magistrate in a British District should be liable to imprisonment in a Native State for carrying out the essential portion of the work for which the license was obtained.

3. With a view to arriving at a satisfactory solution of this recruiting question Government have consulted the Indian Tea Association at Calcutta and some of the leading Chiefs of the Orissa Feudatory States and a definite scheme for regularizing such recruitment has been formulated and embodied in a set of draft model rules of which a copy is enclosed. The Chiefs will be invited to adopt these rules with any minor changes necessitated by the particular conditions of the separate States. Though the provisions of the Assam Labour & Emigration Act do not legally apply, the Lieutenant-Governor in Council desires that recruitment in the States should as far as possible be regulated by the procedure of that Act, and he ventures to hope that the Chief Commissioner will co-operate with him in the matter. I am to invite the attention of the Government of Assam to Rules 2 and 6 in particular. These Rules require that certificates should be taken out by Garden Sardars and countersigned in the same manner as certificates under the Assam Labour and Emigration Act and that the authority in Assam countersigning a certificate should send a copy of it to the Political Agent. Effect cannot be given to these rules without the co-operation of the Government of Assam.

4. I am accordingly to enquire whether the Chief Commissioner has any objection to those rules and if he will be prepared to issue the executive instructions necessary to give effect to Rules 2 & 6.

**From Indian Tea Association, to Assam Branch,
Indian Tea Association.**

No. 641-O.—CALCUTTA, 3rd July—1918.

*Recruitment from Native States under the political control of the
Government of Bihar and Orissa.*

I am directed to acknowledge receipt of your letter of 13th May forwarding copy of a letter No. 2935-36-G., dated 27th April from the Offg. Under-Secretary to the Chief Commissioner of Assam.

It is not the case that this Association has approved the draft rules as submitted to the Government of Assam. On the 19th of October 1917, the Committee addressed a letter to the Secretary to the Government of Bihar and Orissa, Municipal Department, which was re-printed in circular No. 72 dated 27th October 1917 and a copy of which was sent you at the time. No reply has been received from the Government of Bihar and Orissa, but the draft rules sent by them to the Chief Commissioner of Assam give effect to some of the criticisms submitted by the Association. I am now directed to hand you a note on the rules as now drafted.

Copies of this letter and of the note are being sent to the Government of Bihar and Orissa, and a copy of the Committee's letter in this connection is enclosed.

Yours faithfully,
D. K. CUNNISON,
Assistant Secretary.

Note re. Native States Recruiting Rules.

Government have included the following suggestions :—

- (1) Co-ordination of terms and expressions with those used in Act VI of 1901 [Rule 1 (e)].
- (2) Definition of "State Authority" [Rule 1 (b)].
- (3) Sirdars to work through local agents only and not independently [Rule 1 (a)].
- (4) Permission to local agents to enter the States at all times [Rule 11].

The following comments are offered on the Rules as now drafted :—

RULE 3 (a). The term "person" is used instead of "garden sardar" but the point is not of importance as "person" is necessarily used in Rule 2 (a).

RULE 3 (b). There is apparently no limitation of the period for which a local agent is approved by the State Authority. Does this clause imply—sufficiently clearly that a local agent ceasing to hold a license for a British district would *ipso facto* cease to be permitted to supervise recruiting in the Native States?

There is also the difficulty—in possibly greater degree—of securing approval of temporary incumbents in case of illness or other emergency. Otherwise it might happen that whilst temporary permission to carry on the work in the British district might be given to the new nominee, the delay in moving the Political Agent and the State Authority would cause difficulty, in that Native States recruiting would have to be temporarily suspended. The point might be conceded by executive instructions but it is a contingency that is constantly arising.

RULE 4. Are columns 1 and 3 of the Register both necessary?

RULE 5. Formerly the rules provided for a fee of Rs. 5 on every person between 10 and 60. This has been revised to "every adult emigrant". This involves another scale of charges. There are already :—

- (1) Railway and forwarding Agents Ages 3—12 and 13 Scale. ... upwards.
- (2) Assam Labour Board Cess ... 16 and upwards.
- (3) Tea Districts Labour Supply 7—12 13 upwards Association Commission. (working coolies only.)

Further the suggestions to legislate for refunds of fees on coolies who become unwilling or are repatriated, also non-payment of fee on sirdars who default, have not been accepted.

RULE 7. No reduction of the fee of Rs. 15/- per sirdar has been made notwithstanding the Association's strong representations.

RULE 8. The purpose of the words :—

"No certificate under Rule 2 shall be granted for a longer period than one year from the date thereof" is not clear. All certificates under Act VI of 1901 are current for 12 months and although Rule 2 (a) says that Sections 56 to 60 of the Act shall apply "as far as possible" it may be observed that Section

60 relates exclusively to renewals of certificates. It is reasonable to conclude, therefore, that the renewal of certificates is contemplated by these Rules and if so, the words quoted above are redundant and misleading. The form of certificate prescribed in Section 57 (1) of the Act makes the period of currency quite definite and conclusive.

The provisions regarding the cancellation of sirdars' licenses at the will of the State Authority are retained in full. There is still no provision for local agents being apprised of the arrest of sirdars so that the opportunity to "show cause" is denied. If Government refuse to give this concession, will they concede the local agent's right to know the full reasons for cancellation.

RULE 11. Authority is given to the "local agents" to enter the State. Does this cover his chaprasis? They would presumably have to be defined as "properly accredited representatives" in the Rules and to prevent subsequent misunderstanding, this amendment would be useful.

BRITISH TERRITORY LICENSES. Under Clause (e) of Section 2 (1) of Act VI of 1901 (as amended), an emigrant proceeding from a Native State into British Territory *en route* to the Labour Districts comes under the operation of the Act.

Possibly the use of an Act VI garden sirdar's certificate under these Rules will entitle the sirdar to bring his recruits through British Territory—it will not, however, permit him to recruit "natives of the State" except within the State borders. If he meets relatives in British Territory *en route* from the State, he cannot recruit them unless Government agree to make the certificates operative both in the State and in the adjoining British district.

From the Indian Tea Association, to the Government of Bihar and Orissa, (MUNICIPAL DEPARTMENT).

No. 642-O.—CALCUTTA, 11th July 1918.

I am directed to refer to my letter No. 1516-O, dated 19th October 1917 regarding the draft rules framed for the regulation of the recruitment of coolies from the Feudatory States of Bihar and Orissa, to which no reply has so far been received. There has now been received from the Assam Branch of the Indian Tea Association a copy of your letter No. 4048 M., dated 30th March 1918 to the Chief Secretary to the Hon'ble the Chief Commissioner

of Assam together with a copy of the rules relating to recruitment from Native States as now amended.

2. I now enclose copy of the letter dated 13th May 1918 from the Secretary of the Assam Branch, Indian Tea Association, forwarding the correspondence in question, together with a copy of my reply and of the note on the rules in their present form referred to therein. I am to express the hope of the Committee that the points referred to in the note will be taken into consideration.

From the Government of Bihar and Orissa, to the Indian Tea Association.

No. 1759-M.T.—PATNA, 30th November 1918.

I am directed to forward herewith, for the information of your Association, a copy of the Model Rules framed to regulate the recruitment of coolies from the Feudatory States of this Province to the labour districts of Assam

2. The Association's criticisms which were received with your letters No. 1516-O*, dated the 19th October 1917, and No. 642-O., dated the 13th July 1918, have been fully considered by Government in framing these rules and such of the suggestions of the Association as have been found suitable have been embodied in them.

3. The rules are model rules recommended by Government and it is open to the Chiefs in adopting them to make any modification that may be necessary to suit the peculiar conditions of their respective States. These rules have been adopted unaltered in the Rairakhol State and in the States noted on the margin which are under the direct management of Government. The names of the other Feudatory States which adopt the rules will be communicated to you in due course.

RULES FOR THE REGULATION OF EMIGRATION FROM THE FEUDATORY STATES IN BIHAR AND ORISSA.

1. (a) All terms and expressions used in these rules, unless otherwise explained, have the same meaning as in the Assam Labour and Emigration Act, 1901.

(b) The expression "State Authority" means the Superintendent in the case of States, under the direct management of Government and, in other cases, the Feudatory Chief or any

* See 1917 Report p. 166.

responsible officer of the State appointed by the Feudatory Chief with the sanction of the Political Agent for the purpose of these rules.

2. (a) All persons are hereby prohibited from recruiting, engaging inducing or assisting any native of the State or any other person for the time being residing in the same State to emigrate to any labour district otherwise than in accordance with these rules and unless and until they are provided with a certificate duly countersigned by an Inspector of Labourers or Magistrate, and sections 56 to 60 inclusive of the Assam Labour and Emigration Act, 1901, shall, so far as may be possible, apply to the granting and countersignature of such certificates.

(b) Whoever within the State knowingly recruits, engages, induces or assists or attempts to recruit, engage, induce or assist any native of the State or any other person for the time being residing in the same State to emigrate in contravention of these rules, shall be punishable with imprisonment for a term which may extend to six months or with fine which may extend to five hundred rupees or with both.

3. (a) No person shall be allowed to recruit emigrants unless he works under the control of a Local Agent approved by the State.

(b) No Local Agent will be approved by the State authority unless he already holds a license as a Local Agent in British India and the approval of the State authority will be withdrawn when the Local Agent ceases to hold a license in British India.

(c) The state authority will entertain no application from any one for approval as a Local Agent unless the application is received through the Assam Labour Board and the Political Agent. Such application must contain full particulars of the Local Agent whose approval by the State is sought.

4. A separate register shall be maintained by the Local Agent for each State in the form appended to these rules and at the end of each month two copies of all entries in each such register relating to the month shall be forwarded by him to the Political Agent who will send one copy to such State concerned and keep the other for record in his office.

5. For every adult emigrant registered by a Local Agent a fee of rupees five shall be paid by the Local Agent to the State from which the emigrant was recruited.

6. The Inspector of Labourers or Magistrate in Assam countersigning the garden sardar's certificate under Rule 2 of these rules will send a copy of the certificate to the State concerned through the Political Agent for that State. No certificate shall

be valid unless the name of the particular State in which the sardar will recruit is specified on the certificate.

7. A fee of rupees fifteen shall be paid to the State concerned for every certificate countersigned under Rule 2 above.

8. No certificate under Rule 2 shall be granted for a longer period than one year from the date thereof, and if the certificate-holder fails to comply with any of these rules or is guilty of any other misconduct or is found by the State authority to be for any other reason unfit to recruit emigrants, his certificate may be cancelled by the State authority. Whenever a certificate is cancelled the authority cancelling it will inform the Inspector or Magistrate who countersigned the certificate and the Local Agent under whom the holder of the certificate was working. The information will be sent through the Political Agent.

9. The fees prescribed for countersignature of a garden sardar's certificate under Rule 2 and for recruitment of each adult emigrant under Rule 5, shall be collected by the Local Agent and remitted to the Political Agent quarterly, who will then remit the amounts to the State concerned. Any expenses incurred by the Political Agent in remitting the fees to the States shall be met by the Local Agent on the demand of the Political Agent.

10. In any case when a State has permitted recruitment within its territory in accordance with these rules, this permission may be withdrawn by the State authority on giving six months' notice of the date on which recruitment will no longer be allowed. The notice will be given through the Political Agent who will inform the Assam Labour Board. The six months will begin from the date on which the notice is received by the Assam Labour Board. After receipt of such notice no certificate under Rule 2 shall be granted in respect of emigration from the State which has given notice terminating recruitment,

11. Every Local Agent under whom garden sardars are working in the State and the chaprasis and other servants of such Local Agent shall be allowed to enter the State at all times for the purpose of inspecting and supervising the work of such garden sardars.

**Form of Register of persons and their dependants engaged by Garden Sardars working under the control of.....
Local Agent.....at.....during the month of.....191.....**

Serial No.	Date of regis- tra- tion. No.	Name of Parent and dependant No.	Father's name.	Caste.	Age.	Sex.	State.	Taluk or Parwana.	Manza and Thana.	Residence.	Whether labourer or dependent.	Name of Guradar Bar- dar by whom em- ployed or recruited.	Where registered.	Place of service.	Date of de- part-	By whom conducted.	Remarks.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

* I hereby certify that I have duly examined the above named persons, who have one and all acknowledged, in my presence, their readiness to proceed to the labour districts on terms which have been fully explained to them; and I have further satisfied myself that none of them has been induced there by any coercion, undue influence, fraud, misrepresentation or mistake.

The.....191..... To the Political Agent of.....Local Agent.

**From Indian Tea Association, to Government of
Bihar and Orissa, (MUNICIPAL DEPARTMENT).**

No. 1137-O.—CALCUTTA, 9th December 1918.

I have the honour to acknowledge the receipt of your letter No. 1759-M. T. dated the 30th November, forwarding a copy of the Model Rules framed to regulate the recruitment of coolies from the Feudatory States of Bihar and Orissa to the labour districts of Assam. The Committee note that it is open to the Chiefs, in adopting the rules, to make any modifications that may be necessary to suit the peculiar conditions of their respective States, but that the rules have been adopted unaltered in the States, specified. They will be glad to be advised in due course as to the names of the other Feudatory States which adopt the rules.

2. I am directed to invite your attention to what would appear to be a printer's error in No. 4 of the rules. The Committee think the rule would read better either if the word "each" were substituted for the word "such" in the fourth line, or if the word "concerned" at the beginning of the fifth line were omitted.

**From Indian Tea Association, to all Members
of the Association.**

Circular No. 2.—CALCUTTA, 7th January 1919.

Rules for the regulation of emigration to Assam from the Feudatory States of Bihar and Orissa—Applications for the appointment of Local Agents.

MEMO.:—The subjoined correspondence from the Chairman, Assam Labour Board, is published for the information of members. With reference to the last sentence of the Chairman's letter members are requested to forward their applications for the appointment of Local Agents direct to the Assam Labour Board.

No. 2334.—CALCUTTA, 19th December 1918.

From—The CHAIRMAN, Assam Labour Board,

To—The SECRETARY, Indian Tea Association.

I have the honour to enclose a copy of the marginally noted

1. Letter No. 1760-M. T., dated 30th November 1918, from the Secretary to the Government of Bihar and Orissa, regarding the regulation of emigration to Assam from the Feudatory States of that Province. I also append

2. Letter No. 2181, dated 4th December 1918, from the Chairman, Assam Labour Board, Calcutta,

a copy of the Model Rules approved by that Government for the regulation of such emigration. I shall be grateful if you will be so good as to inform all whom

it may concern that my Board is now prepared to accept applications for the appointment of local agents (who must already be licensed as such in British India) in the eleven states mentioned in the letter from Government of Bihar and Orissa.

No. 1760-M. T.—PATNA, 30th November 1918.

From—The SECRETARY, Government of Bihar and Orissa,
(Municipal Department),

To—The CHAIRMAN, Assam Labour Board.

I am directed to forward, for the information of your Board, the accompanying copy of the Model Rules framed in consultation with the tea industry and some of the leading Chiefs of the Feudatory States in this province to regulate the recruitment of coolies from those States to the Labour districts in Assam.

2. The rules are model rules recommended by Government and it is open to the Chiefs in adopting them to make any modifications that may be necessary to suit the peculiar conditions of their respective States. These rules have been adopted unaltered in the Rairakhol State and in the States noted on the margin which are under the direct management of Government. The names of the other Feudatory States which adopt the rules will be communicated to you in due course.

1. Athgarh.	6. Keonjhar.
2. Baud.	7. Mayurbhanj.
3. Daspalla.	8. Narasingpur.
4. Dhenkanal	9. Nilgiri.
5. Gaugpur.	10. Pal-Lehera.

3. I am to invite your attention to Rules 3 (c) and 10, and to request that, if there be no objection, the Board may be pleased to exercise the powers therein prescribed.

No. 2181.—CALCUTTA, 4th December 1918.

From—The CHAIRMAN, Assam Labour Board,

To—The SECRETARY, Government of Bihar and Orissa,
(Municipal Department).

I have the honour to acknowledge with thanks the receipt of your letter No. 1760-M. T., dated the 30th ultimo, forwarding a copy of the Model Rules for the regularisation of emigration from the Feudatory States of Bihar and Orissa. You state that the Rairakhol State and the ten States mentioned in the margin of your letter have at present adopted the rules and you ask the Board should exercise the powers prescribed by rules 3 (c) and 10. This my Board will be glad to do. In order to enable me to notify the Indian Tea Association and all concerned that application may be made for the appointment of local agents for the 11 States concerned, I request that you will be so good as to favour me with 25 spare copies of the Model Rules.

[185]

**From Indian Tea Association, to all Members of the
Association**

Circular No. 5.—CALCUTTA, 17th January 1919.

Rules for the regulation of emigration to Assam from the Feudatory States of Bihar and Orissa.

MEMO.:—The subjoined memorandum of 10th January from the Chairman, Assam Labour Board, together with the correspondence referred to therein is published for the information of members in continuation of circular No. 2 of 7th January 1919.

—
No. 44—45.

MEMORANDUM.

Dated Calcutta, the 10th January 1919.

The undermentioned document is forwarded to the Secretary, Indian Tea Association, Calcutta, for information in continuation of this office letter No. 2384, dated 19th December 1918.

W. M. KENNEDY, Lieut.-Col.,
Chairman,
ASSAM LABOUR BOARD.

Copy of letter No. 8989-G, dated the 24th December, 1918, from the Second Secretary to the Chief Commissioner of Assam, General Department, Immigration Branch, Shillong, to the Chairman, Assam Labour Board, Calcutta.

I am directed to forward, for the information of your Board, a copy of this Administration's letter No. 8980—86-G., dated the 24th December 1918, with enclosures, issuing executive instructions to Magistrates of the labour districts of this province on the subject of the recruitment of coolies from the Feudatory States in Bihar and Orissa.

No. 8980-86-G.—SHILLONG, 24th December 1918.

From—The OFFG. UNDER-SECRETARY to the Chief Commissioner of Assam, General Department, Immigration Branch,

To—The DEPUTY COMMISSIONERS, Cachar, Sylhet, Kamrup, Darrang, Nowgong, Sibsagar and Lakhimpur.

I am directed to forward for your information a copy of the

1. Bairakhol.	6. Gangpur.	model rules* as approved by the
2. Athgarh	7. Keonjhar.	Government of Bihar and Orissa to
3. Band.	8. Mayurbhanj.	regulate the recruitment of coolies
4. Daspalla.	9. Narsingpur.	from the Feudatory States in the
5. Dhenkanal	10. Nilgiri.	province of Bihar and Orissa for the
	11. Pal-Lehera.	labour districts in Assam. These

rules have been adopted unaltered by States noted in the margin. The names of other States which adopt them will be communicated in due course.

2. I am to draw your attention to rule 2 and 6 of the rules, and to say that Inspectors of Labourers or Magistrates should countersign garden sardar's certificate for recruitment in those States only which have adopted the model rules. A copy of the certificate should be forwarded at the same time to the State concerned through the Political Agent for that State.

From Indian Tea Association, to all Members of the Association.

Circular No. 6.—CALCUTTA, 29th January 1919.

Rules for the regulation of emigration to Assam from the Feudatory States of Bihar and Orissa.

MEMO.:—The subjoined papers in connection with the above subject are published for the information of members in continuation of circular No. 5, dated 17th January 1919.

(a) *Dated Calcutta, the 21st January 1919.*

From—The SECRETARY, Tea Districts Labour Supply Association,

To—The ASSISTANT SECRETARY, Indian Tea Association.

We thank you for your letter No. 22-O., dated 7th instant forwarding copy of your Circular No. 2 of the same date regarding the adoption, by certain of the Orissa Feudatory States, of the Rules recently framed for the regulation of emigration to the Labour Districts of Assam from Native States.

* See page 2 of Circular No 2, dated 7th January 1919.

This Association is advising its constituents of the position pointing out that until its nominees have been duly licensed as local agents in terms of Rule 3, sirdars licensed for any of the States mentioned cannot be accepted. When the Association is in a position to accept sirdars directly licensed for any of the States, intimation will be given to all concerned.

(b) *Dated Calcutta, the 22nd January 1919.*

No. 194—203.—Copy of the undermentioned document is forwarded to the Secretary, Indian Tea Association, Calcutta, in continuation of this office memo. No. 65-74, dated the 11th January 1919. Application for the licensing of local agents for these States may now be made through this Board.

W. M. KENNEDY, Lieut.-Col.
Chairman,
ASSAM LABOUR BOARD.

Copy of letter No. 652-M., dated 18th January 1919, from the Under-Secretary to the Government of Bihar and Orissa, Ranchi, to the Chairman, Assam Labour Board, Calcutta.

In continuation of my letter No. 1760-M. T., dated the 30th November 1918, I am directed to say that the model rules, framed to regulate the recruitment of coolies from the Feudatory States of this Province to the Labour Districts of Assam, have been adopted unaltered in the States noted on the margin.

From Government of Bihar and Orissa, (MUNICIPAL DEPARTMENT), to Indian Tea Association.

No. 327.-M. T.—PATNA, the 31st January 1919.

With reference to your letter No. 99-O., dated the 23rd January 1919, I am directed, to say that the States, noted on the margin, have not yet stated whether they will adopt the model rules framed to regulate the recruitment of coolies from the Feudatory States of this Province to the Labour Districts of Assam, while the chiefs of Kalahandi, Bamra and Sonpur have definitely declined to accept these rules.

(e) *Enticement of labour.*

INDIAN TEA ASSOCIATION.

ROYAL EXCHANGE,

Calcutta, the 2nd August 1918.

A CONFERENCE was held this day.

Present:

MR. A. D. PICKFORD, <i>Chairman</i>	Messrs. Begg, Dunlop & Co.
„ H. W. CARR, ...	„ Balmer Lawrie & Co.
„ J. A. C. MUNRO	„ Duncan Brothers & Co.
„ R. BAKER	James Finlay & Co., Ld.
„ J. AITKEN }	„
„ F. E. PHILLIPS	Jardine, Skinner & Co.
„ R. A. G. TOWLER	„ McLeod & Co.
„ W. F. REYNOLDS	„ Macneill & Co.
THE HON'BLE S. J. BEST	„ Octavius Steel & Co.
MR. W. M. FRASER	„ Shaw Wallace & Co.
„ A. D. GORDON	„ Williamson, Magor & Co.
THE HON'BLE MR. H. MILLER, C.I.E., <i>(Chairman.)</i>	
MR. A. MOFFAT	„
„ G. PHILLIPS	Assam Valley.
„ C. SIMKINS	„
„ E. STUART ROFFEY, <i>(Secretary.)</i>	„
THE HON'BLE MR. W. MASON, <i>(Chairman)</i>	Surma Valley.
MR. A. J. G. CRESSWELL	„
„ P. W. CRAWFORD	Dooars Planters' Association.
„ W. J. GRAY, <i>(Vice-Chairman)</i>	

In opening the proceedings, the CHAIRMAN explained that the meeting was the result of a letter from the Assam Branch dated 26th March in which attention was drawn to the fact that the practice of enticing labour away was becoming increasingly frequent and suggesting that a Conference should be held on the subject in Calcutta. The special subject they were there to discuss was not a pleasant one, but at least it gave the Association the opportunity of offering a warm welcome to those of their planting friends who had found it possible to be present.

The question bristled with difficulties, and it was unlikely that the discussion would result in devising measures to put a stop to the trouble. The Secretary of State had refused to give them what they so badly needed, an Enticement Act. Failing that, the labour

rules were valuable but in the first place there were still estates which refused to become signatories to them and, in the second place, even if all recognised their duty in this matter, the difficulties not only of bringing home enticement to the offenders but of enforcing penalties were admittedly great without the assistance of the law. The practice of enticing labour, like the system of illegal and improper recruiting which had now been largely stopped, was suicidal in its nature. It might be taken as perfectly certain that in the long run concerns which indulged the habit would share in the loss resulting from it; and the industry, which had a reputation for clean methods second to none, must stand discredited as long as they could not induce public opinion strong enough to make the lot of the enticer so unpleasant as to make him abandon the practice. It might plausibly be argued by those not acquainted with the circumstances that the labourer in Assam should be at liberty to sell his labour in the best or the most congenial market and, as a general principle, this was true; but in the first place the coolie had been assisted at considerable cost to emigrate and in emigrating had, in the majority of cases, been released from difficulties in which he was involved in his own country; he was, therefore, under a definite obligation, quite apart from agreements, to his employer. This applied to garden labour proper but even in the case of *busti* labour the coolie owed his independence to his original employer and a duty to his existing employer.

The real question, so far as Government or outside criticism was concerned, was as to which system was best calculated to secure the well-being of the coolie. The answer was clear. With a settled labour force it was the interest and in the very large majority of cases, the pleasure of managers to see that their labour force was well housed, well fed and contented and that this was the case had been witnessed to by all, including many who were at one time hostile to emigration to the tea districts. If the practice of enticement became general, the actual cash wage earned by the coolie might rise but that the same interest would be taken in the welfare of a shifting coolie population was not to be expected. It would be a monstrous thing if they could not, as an industry, persuade all concerned, whether agency houses in Calcutta or managers in the tea districts, to combine in putting a stop to a practice which in the long run meant loss to all and which was discreditable to an industry of which they were justly proud.

The CHAIRMAN concluded that in order to crystallize the discussion as much as possible he had drafted a resolution for consideration. The draft was of course open to criticisms or suggestions which those present might put forward. It was in the following terms:—

Resolved that this Conference of Planters and Agency Houses recognises that the enticement and illegitimate local recruitment of labour in the tea districts is increasing, and that this will, sooner or later, bring about a policy of retaliation resulting in the unsettlement of the labour force. This meeting calls upon all, European or Indian, signatories or

non-signatories of the labour rules, members or non-members of the Indian Tea Association, to combine in the general interest by disowning all attempts to entice away garden labour or illegitimately recruit local labour.

The CHAIRMAN then invited remarks on the question generally.

The HON'BLE MR. H. MILLER explained that at the meeting of the General Committee of the Assam Branch in March last the subject of enticement had been brought up and that the Branch Committee were unanimous in the view that the enticement of coolies, or the local recruitment of coolies, had considerably increased in the last few years. Both Calcutta and Assam knew how hard it had been in the past year or two to recruit labour. In his own case he had found it impossible to recruit a sufficient number to make up for the annual loss. This experience was more or less general, and the result was that labour forces had decreased considerably. If all gardens were to go in for local recruiting as a definite policy, the last state of the industry would be much worse than its present position. It was with this in view that they had adopted the resolution which they forwarded to the Calcutta Committee, *viz* :—

That the Secretary address the Secretary, Indian Tea Association, Calcutta, informing him that the enticement and harbouring of labour was increasing considerably throughout the Assam Valley for which there was at present no legal remedy and that under these circumstances the Committee requested the aid of the General Committee, Calcutta, in devising some scheme by which enticement could be at least considerably minimised. The Committee expressed the opinion that in any event no case should arise on any garden whatsoever represented by Calcutta Agents that is to say whether or not such gardens are members of the Indian Tea Association, Calcutta or the Branch or Local Associations or whether or not they have signed the labour rules. That this Branch suggests representatives should attend Calcutta at a later date to discuss this important matter with the General Committee, Indian Tea Association.

There was, Mr. Miller continued, a strong feeling in Assam that it was desirable that they should have an opportunity of talking the matter over in Calcutta; and it was felt that if agency houses would set their faces against local recruiting it would be very much better for the industry, and the complaints about enticement would cease. He did not think that the coolie himself wanted to move about from garden to garden unless some inducement were offered him.

THE HON'BLE MR. MASON endorsed Mr. Miller's remarks, and in particular he agreed that the difficulty was going to become even greater than it now was unless something were done to check it. Many gardens did not realise that although they had been able to fill their gardens in the good recruiting seasons of a few years back, the conditions now were much less favourable so that it was a matter of

great difficulty to maintain the labour force at its proper strength. In his view, the only real cure for local recruiting was retaliation. In other words, the gardens which found their labour disappearing owing to local recruitment should themselves adopt a policy of enticement in self defence. It was an argument against this policy that it would upset the labour force. He did not think that this result would necessarily follow, because retaliation would probably only have to be resorted to once, and the difficulty would then disappear. In any case it would mean interference with only one individual labour force. Admittedly, the remedy he proposed was a drastic one, but he thought it was worth discussing. He did not propose that retaliation should be limited to the case of non-signatories of the labour rules, but that, if necessary, it should be adopted even as against signatories who indulged in local recruiting.

THE HON'BLE MR. MILLER did not think it advisable that retaliation should be resorted to as if it were once begun it was impossible to foresee where it would end.

MR. GORDON, however, was inclined to agree with Mr. Mason's suggestion. He thought the whole trouble was due to new gardens, both European and Indian. The complaints in regard to established gardens were fewer, but new gardens had no recruiting nucleus and accordingly set about to obtain one. When such a garden had obtained a satisfactory number of coolies little more was heard against it on account of enticement, and their subsequent recruiting was probably legitimate. Meantime, however, other new gardens opened out and went in for local recruiting, and so matters continued. While he supported the draft resolution proposed by the Chairman he was doubtful whether its adoption would materially improve the position. The important thing was to stop enticement and the only way to do it was, he thought, to retaliate. It was difficult to prove enticement or employment because when the complaining garden sent to look for the coolies they were not to be found, having been meantime transferred to the adjoining *busti*. Mr. Gordon suggested the introduction of a procedure under which a complaint about enticement or local recruiting against a garden would be considered by a special Committee of the Branch who would, if absolutely satisfied that the complaint was well founded, put the garden on the black list. That is to say the garden would, if a member of the Association or the Branch, be expelled; if not a member, its election to membership would be barred. If signatory to the labour rules, the garden would be deleted from the list of signatories. And the Tea Districts Labour Supply Association would be asked to refuse to recruit for it. A procedure such as this would probably be quite effective in bringing about a better condition of matters; but if not, any garden that refused to play the game could be emptied of labour.

MR. MOFFAT thought it would help matters if there were a general understanding that there should be no recruiting locally. The question had been raised as to whether, if *busti* coolies were employed by one garden, it was legitimate for another garden to

give them work. It seemed to him that if villagers came and offered to work they might be employed; but persons should not be sent to them to make promises and tempt them, because the probability was that such persons were being remunerated and that they could not be trusted to restrict their efforts to the *bustis*. He was afraid that any adoption of retaliation would lead to difficulties. The industry were going through a crisis in the matter of labour. They had got rid of Act VI, and Act XIII was being made use of only to a comparatively small extent. Labour was becoming freer, and the question had now come to be, not how many absentees there were on a particular day, but how many workers there were. And if local recruiting were to be seriously practised expenses would increase while the control of labour would diminish. It was obvious that changes were coming and it was preferable that the industry should help to mould the conditions than that these should develop themselves. In his view the industry could control the conditions if they co-operated more by generally agreeing not to hold out inducements to other labour. There was, it was true, co-operation already to a certain extent in that so many gardens had signed the labour rules, but his idea was that there might be more.

MR. CARR referred to the statements that the responsibility for enticing rested principally with new gardens. He pointed out that when established gardens decided to do away with the *arcutti* they were creating a trust; for the new garden was unable to obtain labour unless it resorted to enticement from other gardens. Any policy of retaliation must go hand in hand with the co-operative policy, and make some provision for new gardens. Such gardens could not now recruit through the *arcutti*; they had no sirdars to send down, and consequently they were driven to enticement in order to get their labour. In point of fact, the *arcutti* had been transferred from the recruiting districts to the labour districts. It did not of course matter so much in the case of a garden which was in a position to borrow sirdars from another garden, say, in the same agency. But there were a number of gardens which were not in a Calcutta agency, and their case would have to be considered. And if local recruiting were to be stopped, it was essential that some procedure should be devised, under strict supervision of course, which would allow a new garden to do its recruiting in the recruiting districts. With the introduction of such a procedure, any excuse for local recruiting would disappear.

MR. ROFFEY enquired whether it would be feasible to ask Government to refrain from granting land for the cultivation of tea until the applicant tabled his recruiting proposals. But it was pointed out that this would not help much, as until an applicant's claim had been granted, he would probably not be in a position to draw up a programme.

The HON'BLE MR. MILLER referred to the clause in the Enticement Bill as framed proposing that the onus of proof should be on the person in whose possession the coolies might be found. There was no similar provision in the labour rules, but it seemed to the

meeting that a clause to this effect might reasonably be put in the rules so that when charged with enticement it would be for the person charged to prove his innocence. The meeting accordingly decided to recommend to the General Committee of the Indian Tea Association that the question of inserting a clause of this tenor in the labour rules should be considered. There were of course objections to placing the onus of proof on the person charged, but in this case such a procedure appeared to the meeting to be justifiable. For it was the clear duty of every garden, before employing a new coolie, to make all reasonable enquiries for the purpose of determining whether the coolie should be employed. It was recognised that there must be cases in which any enquiries that could be made would be without result; and Mr. Simkins suggested that in such cases—*i.e.* where the person engaging a new coolie was unable to find out where the coolie came from—he should register his name and description with the Chairman of the local Sub-Committee. The fact of his having taken this action would go to show his good faith in the event of enquiries being made later on. And if such registers were maintained any person who lost a coolie could refer to the Chairman of his district or to the Chairman of the district to which he thought the coolie had gone.

Some doubt was expressed as to whether this proposal would be practicable. It had, indeed, been already put forward but had been given up because it was thought that the keeping of the records involved, and the correspondence in connection with them, would entail too much work on the part of the District Chairmen. It was agreed, however, that the suggestion, if it were found to be feasible, might be helpful, although it was doubted whether it would prove effective in completely stopping local recruiting.

In concluding the discussion, the Chairman said he thought it was the general feeling that it was impossible to devise any definite scheme meantime which could be depended on to solve the difficulty. With regard to the proposal that a general policy of retaliation should be adopted where necessary, he invited the meeting to express an opinion, and it was found that the feeling in favour of this suggestion was not very strong. The Chairman commented that the real solution of the question undoubtedly was the active determination of everyone to co-operate freely. If such co-operation could be obtained generally, it could be taken for granted that those who did not conform would have a bad time. The Chairman then formally proposed the resolution which he had read, *viz.*—

Resolved that this Conference of Planters and Agency Houses, recognizes that the enticement and illegitimate local recruitment of labour in the tea districts is increasing, and that this will, sooner or later, bring about a policy of retaliation resulting in the unsettlement of the labour force. This meeting calls upon all, European or Indian, signatories or non-signatories of the labour rules, members or non-members of the Indian Tea Association to combine in the general interest by disowning all attempts to entice away garden labour or illegitimately recruit legal labour.

This was seconded by the Hon'ble Mr. Miller, and on being put the meeting, was carried unanimously.

The CHAIRMAN continued that the General Committee would like to take advantage of the opportunity to mention one or two other matters that had recently been engaging attention. In the first place there was the question of *Income Tax*. The Government of India's reply to the letter addressed to them on this subject had been published, and it was meantime being considered by the General Committee. With the co-operation of the District Associations in Northern India—and no doubt the United Planters' Association of Southern India would also co-operate—the matter could be carried further. It was impossible to accept the "act of grace" on the part of Government, and to do nothing more; for such inaction would tend to stultify their case. Meantime the question to be considered was whether a case should be taken to the High Court now, or if action in this direction should be postponed until the assessment came into force. The Branches and other Associations would be kept informed as to developments.

The CHAIRMAN next referred to the discussions which had taken place recently with regard to the question of *Coal supplies to tea gardens*. The position had been explained in the proceedings and circulars issued by the Committee, and it was only necessary now to repeat what the Coal Controller had strongly emphasised, namely, that no guarantee could be given that it would be possible for the railways to carry tea garden coal during the period from January to July next year. The Hon'ble Mr. Miller said he gathered that this difficulty did not particularly affect Assam, and the Chairman replied that this was so; as most of the Assam gardens obtained their coal supplies from the Assam mines they would not be affected.

The CHAIRMAN also referred briefly to the *Food Controller's Scheme*, particularly with regard to the recent discussions on the question of exchange. Originally the contract had as its basis, in case of Indian controlled concerns, payment in rupees in India. Government then asked the industry to negotiate their bills through the banks in the ordinary way, and refused to pay in rupees. This had been agreed to. The banks soon found themselves unable to take all the bills that were offered against tea shipments, and the situation was further complicated by a rise in exchange with the result that there was a difference in exchange between the date when the teas were shipped—and when, in the ordinary course, the bills would have been drawn—and the date on which the bills could be negotiated. The Food Controller contended that tea shippers had to bear the loss in exchange but this position could not be accepted, and the London Association had demanded arbitration on the point.

The next question mentioned was the *Man Power* position. The CHAIRMAN explained that there had been some misunderstanding in this matter but that this had now been removed to a very large extent. He would like to take this opportunity of deprecating any idea in the districts that Calcutta were adopting an attitude of obstruction. As was known, there was a Man Power Committee in Calcutta at present engaged in enquiring into the position. He believed it to be the case that the result would be comparatively small. If this were so it might be taken that Calcutta houses had sent as many men as possible from their own offices ; and if Calcutta houses subjected themselves to the inconvenience of working with very limited staffs—leaving patriotism out of the question altogether it might be concluded that they were not likely to stand in the way of young men who could be spared going from the tea districts. He did not contend that there were no men able to go ; but he did feel that the Government of Assam had not fully realised what had been done, and they did not give full weight to the fact that so many men had to go far beyond the usual period without leave. It was not unlikely that, in the circumstances, the number of casualties would be greater than usual. The Chairman added that the General Committee had invited agency houses to send in returns showing comparative figures of their garden staffs before the war as compared with now. The figures were not yet complete but the Chairman mentioned some of the results based on the replies already received, and he expressed the opinion that when the complete figures were made up they would show that the tea districts had done well. When the returns were complete the General Committee would ask the co-operation of the Branches and local Associations in any further action.

The HON'BLE MR. MILLER said that there were some gardens which had as many men now as they had before the war while others were depleted ; but taking everything into consideration he did not think that Assam could provide many more additional men for service than perhaps 20.

This concluded the business of the meeting, and the Chairman expressed the opinion that the discussion had been most useful. He hoped that the talk regarding labour would have some effect, directly or indirectly, in securing better conditions.

The Hon'ble Mr. Miller on behalf of the Assam Branch, and the Hon'ble Mr. Mason, on behalf of the Surma Valley Branch, concurred, and thanked the General Committee for giving them the opportunity of discussing matters.

[196]

PRIORITY CERTIFICATES FOR THE GARDEN MACHINERY AND STORES.

From Indian Tea Association, to all Members of
the Association.

Circular No. 34.—CALCUTTA, 12th August 1918.

Priority Certificates.

MEMO :—The subjoined correspondence with the Controller of Munitions, Bengal Circle, is published for the information of members.

No. 610-O.—CALCUTTA, 3rd July 1918.

From—The SECRETARY, Indian Tea Association,

To—The CONTROLLER OF MUNITIONS, Bengal Circle.

I am directed by the General Committee to write you with reference to the procedure at present observed in connection with priority applications from the tea industry.

2. In the case of applications in respect of Bengal, the prescribed procedure is as follows :—

The application is—

- (a) submitted by the applicant to you,
- (b) sent to the local Priority Committee, who return it with their recommendation to you,
- (c) laid before the Central Committee, who advise on it,
- (d) forwarded to the Munitions Board with the recommendation of the Government of Bengal based on the advice obtained from the two Priority Committees.

While this is the procedure laid down, it is understood that in practice there are many cases in which it is possible to omit part of it; and in particular, that reference is not always necessary to the local Priority Committee, as experience has indicated cases where recommendations can be decided on without such a reference.

3. In Assam there is no local Priority Committee; applications for priority are considered by the local Administration in consultation with the Chairman of the Assam Branch or the Surma Valley Branch, Indian Tea Association, as the case may be. In actual practice applications for priority are made out in very many cases in Calcutta, and under the existing procedure it is necessary that these should be sent to Assam for orders to be passed. The Committee understand that you now act as Controller of Munitions for Assam and

well as Bengal. This being so, it seems to the Committee that a good deal of time might be saved, especially in cases such as those mentioned at the end of the preceding paragraph where you do not find it necessary to refer to the local Committee before passing orders, if agency houses were allowed to submit applications in respect of Assam direct to you. The General Committee will be glad if you will kindly consider their proposal and favour them with your views regarding it.

No. 1219-P.C.—CALCUTTA, 31st July 1918.

From—The CONTROLLER OF MUNITIONS, Bengal & Assam,
To—The SECRETARY, Indian Tea Association.

Your letter No. 610-O., dated the 3rd July 1918. In this letter you suggest that applications for priority should be submitted direct to me as Controller of Munitions for Assam in all cases in which agency houses desire to do so. I have referred the matter to the Government of Assam for orders and on my recommendation that Government agrees to the following proposals.

- (1) That Managing Agents in Calcutta should be allowed, in the case of materials to which definite pro-rata scales are applied, to draw up one application covering all the gardens under their management, whether in Bengal or in Assam, and to submit this direct to this office.
- (2) That Managing Agents in Calcutta should be allowed to submit other applications also direct to this office. In all cases other than those of consumable stores the application for priority where it concerns a garden in Assam will be forwarded to the Government of Assam for disposal with my report.

A copy of the pro-rata scale for Bengal and Assam is attached to this letter.

Tools.	Scales.
Digging Forks ...	175 for 500 acres.
" Hoes ... } Combined	" " "
Form Hoes . . .	50 " " "
Hand Forks ...	100 " " "
Pruning Knives ...	10 " " "
Axes "	10 " " "
Sickles "	" " " "
Jungle cutting Dhaws }	Not recommended.
San Grass Hooks }	Can be manufactured locally.
Crow bars }	One chest for each 95 lbs. to 110 lbs. of a garden crop.
Tea chests ...	About 5 cwt. for 100 chests.
Tea Lead ...	About 60 lbs. per 100 chests.
Hoop Iron ...	From 30 to 35 lbs. per 100 chests.
Box Nails ...	From 8 to 10 lbs. per 100 chests.
Hooping Trucks ...	" " "

SUPPLY OF COAL TO TEA GARDENS.

**From Indian Tea Association, to all Members
of the Association.**

Circular No. 27.—CALCUTTA, 18th June 1918.

Supply of coal to tea gardens.

MEMO.:—The subjoined correspondence with the Coal Controller to the Government of India is published for the information of members.

No. C.C.-8.—CALCUTTA, 16th May 1918.

From—The COAL CONTROLLER, Government of India,

To—The SECRETARY, Indian Tea Association.

I have the honour to refer to the question of supplies of coal from the Bengal and Bihar fields to tea gardens.

For the manufacture of tea during the current season I have made special arrangements for the supply of wagons, at the expense of other industries.

I shall be glad, however, if your Committee will note and warn your members that I shall not be able to make special arrangements for wagons for coal for the future.

I suggest that your Committee should advise your members to arrange to have coal despatched from the collieries on their account during the slack season to be held in some suitable place, the arrangement for which must be left to the persons concerned, until it can be transported to the gardens.

Coal for tea gardens is classed "D" on special indents.

No. 468-O.—CALCUTTA, 24th May 1918.

From—The SECRETARY, Indian Tea Association,

To—The COAL CONTROLLER.

I am directed to acknowledge the receipt of your letter No. C.C.-8, dated the 16th May, referring to the question of supplies of coal from the Bengal and Bihar fields to tea gardens. The Committee are glad to learn that special arrangements have been made for the supply of wagons for coal for tea manufacture during the current season. They will, however, bring to the notice of members of the Association your suggestion that arrangements should be made by tea concerns to have coal despatched from the

collieries on their account during the slack season. Before addressing members, however, they will be obliged if you will kindly indicate more particularly the months during which tea concerns should endeavour to have their coal sent up.

No. C.C.-8.—CALCUTTA, 29th May 1918.

From—The COAL CONTROLLER, Government of India,

To—The SECRETARY, Indian Tea Association.

Coal for tea gardens. Your letter of 24th May 1918.

I consider July to October is the best period of the year for making up tea garden stocks. The coal can be kept in stocks at destination stations until the dry weather sets in when it can be carted away to the gardens.

No. 541-O.—CALCUTTA, 13th June 1918.

From—The SECRETARY, Indian Tea Association,

To—The COAL CONTROLLER.

I am directed to acknowledge the receipt of your letter No. C.C.-8, dated the 29th May, regarding coal for tea gardens. The period you mention—July to October—is satisfactory from the point of view of those gardens where carting of the coal is unnecessary, but there are, of course, many gardens which have to cart their coal from the stations. In such cases it is essential that the coal should be received before the rains, as once the rains have set in the roads become practically impassable so far as the transport of coal is concerned. In other cases such as the Upper Cachar river served stations transport of coal is possible only during the rains requiring shipment from Calcutta from May to July.

2. There is also the question of stocking the coal at destination stations. It will, the Committee fear, be found in practice that the stations in the tea districts which have accommodation for the stocking of large quantities of coal are few in number. Considerable difficulties have been experienced in the past on this account, as it is not uncommon for all the available limited accommodation to be blocked. The Committee fear, on further consideration, that for the reasons they have indicated it will be a difficult matter to give effect to your proposals but they are circulating the correspondence to members of the Association for information; and they will be glad to give any assistance they can in any further discussion on the subject.

**From Indian Tea Association, to all Members
of the Association.**

Circular No. 30.—CALCUTTA, 2nd July 1918.

Supply of coal to tea gardens.

MEMO: The subjoined letter of 21st June from the Coal Controller is issued for the information of members in continuation of Circular No. 27 dated 18th June 1918 in the above connection.

No. 8.—CALCUTTA, 21st June 1918.

From—The COAL CONTROLLER,

To—The SECRETARY, Indian Tea Association.

I am in receipt of your 541-O. of the 13th of June 1918. It seems to me that the requirements of tea garden coal could be met quite well under my suggestion that coal should be transported during the period July-October.

There are two classes of gardens to consider:—

(a) where coal must be transported by road

(b) where coal must be transported by water.

In regard to (a) you write the coal must be received before the rains, as once the rains have set in, the roads become practically impassable. But presumably the roads are passable again after the rains and carting can be carried out during November-December provided coal is in hand.

With regard to (b) if coal is brought down from the coal fields during July and early August, it seems to me that it should not be impossible to have it available for transport by water before the end of the rains.

With regard to your remark that the stations in the tea districts have not accommodation for the stacking of large quantities of coal, I am unable of course to give an opinion but I imagine that there are not many stations where the coal required by contiguous tea gardens could not be stacked. There is no need to take up the limited area immediately alongside a goods platform or goods siding. It is quite probable the difficulties, which have been experienced in the past, referred to in the second para of your letter, arose over the exact spot selected for stacking coal.

I have no hesitation in saying that I expect the difficulty of transporting sufficient coal for essential purposes during January-June next year will be more serious even than in this year, and I can give no guarantee that requirements will be met to the same extent as this year by "X" class orders; therefore I strongly advise the Managing Agents for tea gardens to endeavour to obtain their supplies and have them transported to selected stations or suitable centres up-country before that period begins.

Calcutta, 5th July 1918.

A MEETING was held this day at the office of the Coal Controller to consider certain questions in connection with the transport of the coal requirements of tea gardens.

PRESENT:

MR. G. C. GODFREY	...	...	Coal Controller.
" F. C. LEGGE	...	..	Deputy Coal Controller.
" A. D. PICKFORD, <i>Chairman</i>	...		
" J. A. C. MUNRO	...	...	Indian Tea Association.
" W. F. REYNOLDS	...	...

The meeting was held to discuss points arising out of a correspondence between the Coal Controller and the Association. The Coal Controller recently intimated that he had made special arrangements for the supply of wagons for coal for tea gardens for the current season; but in regard to their 1919 requirements he advised that gardens should arrange to have coal despatched from the collieries on their account during July/October to be stored in some suitable place until required next year. The Committee pointed out that the period named could be used from the point of view of those gardens where carting of the coal was unnecessary, but that there were other gardens which had to cart their coal from the stations. In such cases it was essential that the coal should be received before the rains, as once the rains had set in the roads became practically impassable so far as the transport of coal was concerned. In other cases, such as the Upper Cachar river served stations, transport of coal was possible only during the rains, requiring shipment from Calcutta from May to July. The Committee also explained that there would be difficulties at many places in the tea districts about obtaining accommodation for stacking coal. The Coal Controller pointed out that although in some cases carting of the coal was not possible during the rains, it might be effected in November and December if the coal were in hand. And in the case of river served stations, where transport could only be done during the rains, he thought that if the coal were brought down from the coalfields during July and early August it should not be impossible to have it available for transport by water before the end of the rains.

The question was now generally discussed. The proposal was that during the next few months tea gardens should arrange to have their requirements for the 1919 season taken up either to the gardens or to some place where the coal could be stacked. The representatives of the Association were doubtful whether it would be possible now to arrange contracts with the collieries for the supply of the necessary quantities, as it was understood that most of the collieries were well sold for the next few months so that tea concerns which had not yet made contracts for 1919 might have difficulty in getting

the required delivery. So far as the transport question was concerned, the inland steamer companies had stated that it would not be practicable to load coal for many Cachar stations after the middle of August owing to the fall of the rivers before flats loaded after that date could reach their destinations and be discharged, while the demands on their fleets for the carriage of tea and jute would, they said, in any case render it impossible to deal with large quantities of coal after July.

Mr. Reynolds now explained, from the point of view of the inland steamer companies, that, as many of their steamers and flats had been requisitioned by Government, the rest of their vessels were hard pressed during the period July/October in which the Coal Controller had suggested that coal should be carried upwards. At that time they were principally occupied in taking down jute and tea. Jute did not come from the tea districts and even in the case of the vessels which had to go to the tea districts in any event to take down the tea, the delays entailed in loading the flats with coal, and then in unloading them, would be very serious.

The discussion indicated that the difficulty chiefly concerned the river served stations, i.e., those in the Surma Valley. It was understood that the gardens in the Brahmaputra Valley, speaking generally, obtained their coal requirements from the Assam collieries; and from the point of view of transport gardens in the Dooars and Darjeeling districts might, as they were served by rail, adopt the Controller's suggestion and have their coal for 1919 sent up in the months proposed by him. The question would then be to arrange stacking facilities. The tea representatives were doubtful whether this would be practicable but the Coal Controller emphasised the necessity of making the arrangements, because it would not be safe to rely on getting their requirements during the period February/June 1919. He referred to the information just received from home to the effect that there would be a serious diminution in the output of coal there. In these circumstances it was possible that the demands on India would be increased, and this possibility made it all the more imperative that urgent steps should be taken to move coal as far as might be practicable. In the case of coal for the Surma Valley, arrangements might be made to stack it somewhere near Calcutta where the facilities for unloading and loading were better than at intermediate stations nearer the tea districts. Enquiry was made as to whether the river steamers had not accommodation in Calcutta which would enable them to stack a large quantity of coal, but Mr. Reynolds said that the space at their disposal was not sufficient to stack any material amount.

It was agreed that the tea industry should be impressed with the necessity of doing everything possible to get their coal for the 1919 season as early as possible. But to enable the position to be thoroughly examined it was necessary that members of the Tea Association should be asked to submit figures as to their total consumption in the season, with information as to the routes by which their coal ordinarily reached the gardens, and other relative particulars.

In making this reference the Tea Association would ask that distinction should be made as to coal obtained from the Bengal and Bihar and Orissa coalfields, and coal obtained from the Assam mines.

In connection with this reference, mention was made of the fact that some gardens obtained their coal through contractors in or near the tea districts, and that contracts had already been placed for the 1919 season with such contractors, the delivery period being May to July 1919. It seemed that there might be some difficulty in such cases as it was open to question whether the contractors could be forced to take earlier delivery from the collieries, assuming that the collieries could give the coal. The Coal Controller thought that it might be impressed on the contractors that it would be doubtful whether they would be able to obtain wagons during the period for which they had contracted.

Reference was made also in the course of the discussion to the quantity of coal annually consumed on tea gardens. It was noted that the "Report on the production and consumption of coal in India" estimated the annual consumption by tea gardens at 185,000 tons. No details were given as to how this quantity was made up and it was arranged that the Director of Statistics should be asked whether such details were available.

**From Indian Tea Association, to all members of
the Association.**

Circular No. 31.—CALCUTTA, 15th July 1918.

In continuation of circular No. 30 of 2nd July I am directed to inform you that further correspondence has taken place with the Coal Controller and that the question of the supply of coal for tea gardens for season 1919 has also been discussed with him. In the outcome the Coal Controller has made it clear that the industry must not count on obtaining traffic facilities for this purpose during the period from January to July 1919. And he warns us that possible extra expense either in price or as the result of weathering should not deter gardens from purchasing and stacking 1919 coal between now and December.

2. To enable the Committee to place the exact position before the Coal Controller, and in order that he may be able to give such assistance between now and the end of the year as the situation may require, I am to ask you to be good enough to fill in the enclosed form* and return it to me at your earliest convenience.

* Not printed.

[204]

**From Indian Tea Association, to all Members
of the Association.**

Circular No. 47.—CALCUTTA, 14th November 1918.

Supplies of coal to tea gardens.

MEMO:—The subjoined correspondence with the Coal Controller to the Government of India is published for the information of members in continuation of circular No. 31 of 15th July 1918, in the above connection.

No. 1029-O.—CALCUTTA, 29th October 1918.

From—The SECRETARY, Indian Tea Association,

To—The COAL CONTROLLER.

I am directed to refer to the meeting which was held at your office on the 5th July last, when it was arranged that this Association should endeavour to obtain from its members certain particulars relating to the coal supplies of tea gardens. A circular was issued to members in accordance with this arrangement, and I am now directed to send you statements showing the figures received in reply to the reference.

2. It was agreed at the meeting that the principal difficulty would be in connection with river-borne coal, i.e., speaking generally, coal required for the Cachar and Sylhet tea gardens. It will be noticed that in the case of these gardens, practically all the requirements are obtained through the agency of contractors and that most of the coal comes from Bengal. A very large quantity is contracted for from Messrs. Molesworth & Co., while Messrs. Macneill & Co., Messrs. Kilburn & Co., and the Planters' Stores and Agency Co., Ltd., are also suppliers. It appears that little of the coal requirements of the Surnia Valley is arranged direct between the garden and the colliery. It would, therefore, appear to the Committee that the most satisfactory method of dealing with the matter would be to discuss it with the firms mentioned with a view to determining what arrangements would be most likely to meet the circumstances. In the case of the Cachar and Sylhet forms, particulars have been filled in showing the routes by which the coal ordinarily goes to the tea gardens and whether there are any alternative routes available; it will be seen that there are practicable alternatives in only a few cases.

3. The other forms relate, respectively to Assam, Dooars, Darjeeling and the Terai. In these cases the particulars regarding routes and alternative routes have not been filled in as to do this would delay the submission of the statements to some extent; if the information is likely to be of value, however, it can be given

as far as possible. It will be seen that in the case of Assam, very little Bengal coal is used, while in the Dooars very little Assam coal is taken.

4. You will observe that the consumption of coal as returned in the statements gives the following totals:—

Total consumption for Assam ...	125,361½	tons per annum.
Cachar ...	25,597½	" "
Sylhet ...	34,881½	" "
Dooars ...	52,567½	" "
Darjeeling ...	1,346	" "
Teraï ...	386	" "
Total	2,40,140	" "

It will be understood that these figures relate only to members of the Association.

No. C. C.-8.—CALCUTTA, 8th November 1918.

From—The COAL CONTROLLER,

To—The SECRETARY, Indian Tea Association.

I beg to acknowledge with thanks your letter No. 1029-O, of the 29th October 1918, and take this opportunity of acknowledging the trouble the Tea Association has taken in collecting this information and thanking them for it.

The coal supplies for tea gardens may, from a transportation point of view, be divided into two classes:—

(a) Rail-borne throughout.

(b) Partly rail-borne and partly river-borne.

As regards the rail-borne coal supplies I would remark that every facility has been given by raising the classification from "D" to "A" and extending the duration of this priority to meet the restrictions imposed by the Eastern Bengal Railway from time to time on traffic *via* Santahar, and in the light of periodic reviews of the general transportation situation. The present position is that rail-borne tea garden supplies have been classified "A" up to the end of November in all cases in which it has been brought to my notice that otherwise the loading and despatch of this coal would be retarded.

As regards partly rail-borne and partly river-borne tea garden supplies this refers to the Cachar and Sylhet tea gardens and, as pointed out by the Indian Tea Association, these coal supplies have to be carried by river between the months of January and July.

In your letter of the 29th October the total consumption for Cachar is given as 25,597½ tons and for Sylhet as 34,881½ tons or a grand total of 60,479 tons. This figure of 60,479 tons represents, at the rate of 6 wagons per 100 tons, a total of 3,629 wagons which spread over the 6 months ending July 31st would come to an average of 20 wagons daily.

As the coal will be railed to riverside depôts and boated from there I am agreeable to the classification of these supplies being raised from "D" to "B" class, that is, treating it as Bunker coal.

The Tea Association could assist in the prompt despatch of this coal for the Cachar and Sylhet tea gardens by instructing their members that these supplies should, as far as possible, be obtained from collieries located in the Raneegunge Coalfield on the Asansol District of the East Indian Railway, and that, if it can be avoided, they should not be obtained from—

(a) Collieries on the Bengal-Nagpur Railway,

(b) Collieries on the Katras, Jamuni, Barakar, and Kasunda Pilot Section of the East Indian Railway.

I attach much importance to this as even "B" class indents cannot be met regularly on those sections when there are heavy loadings of Marine and Railway Coal.

Thanks to the assistance which your Association has already given a great deal of tea garden coal has been moved by now, and this will, I believe, help to some extent in easing the transportation and wagon difficulties during the January/June period of 1919, which owing to prevailing famine conditions are likely to be worse than in 1918.

**From Indian Tea Association, to all Members
of the Association.**

Circular No. 49.—CALCUTTA, 21st November 1918.

Supplies of coal to Tea Gardens.

MEMO:—The subjoined letter of 18th November from the Coal Controller is issued for the information of members in continuation of Circular No. 47, dated 14th November 1918 in the above connection.

No. D. C. C.-8.—CALCUTTA, 18th November 1918.

From—The COAL CONTROLLER,

To—The SECRETARY, Indian Tea Association.

Rail-borne Tea Garden Supplies.

In view of the recent frequent restrictions on the loading and despatch of coal via Santahar, imposed by the Eastern Bengal

[207]

Railway, I am extending the "A" classification for tea garden coal supplies carried by the All Rail Route *via* Santahar up to and including the 31st December 1918. Please advise your members accordingly.

They should address the Railway Coal Manager concerned, quoting reference to his letter authorising their tea garden coal supplies, so as to enable the Railway Coal Manager to instruct the District Superintendent concerned accordingly.

**ASSAM LAND AND REVENUE REGULATION:
SECTION I OF THE SETTLEMENT RULES.**

**From Assam Branch, to Indian Tea Association,
Calcutta.**

No. 352.—JORHAT, 8th June 1918.

30 years lease—Withdrawal of Section I of the Settlement Rules.

I enclose copy letter No. 2211-R., dated the 5th instant, I have to-day received from the Chief Secretary to the Chief Commissioner of Assam, informing me that the Chief Commissioner has decided to drop the proposal to withdraw applications for tea cultivation from the operation of Section I.

I am directed to draw your attention to the last sentence of paragraph 2 of the Chief Secretary's letter stating that pending and future applications will be dealt with individually on the merits of each case. This is a most vague statement and means that each Collector, that is to say, Deputy Commissioner, is to be allowed a free hand in the consideration of each individual case to say whether it should be granted or not, the result of which will be an entire want of a fixed procedure and the issue of leases in one district and the refusal of them in another, possibly where the conditions are identical. In other words the industry will be left to the uncontrolled discretion of Deputy Commissioners which is bound to lead to cases of hardship. If this is the Local Government's intention it is submitted the general lines on which District Officers are to act should be indicated to the industry.

I am to ask if your Association are of the opinion above stated and if so, whether you desire me to address the Local Government in reply to the Chief Secretary's letter on the lines above indicated.

Copy letter No. 2211-R., dated the 5th June 1918, from the Chief Secretary to the Chief Commissioner of Assam to the Secretary, Assam Branch, Indian Tea Association.

I am directed to refer to your letter of the 19th November 1917, in which you informed the Local Administration that your Association accepted the proposal to withdraw applications for waste land for tea cultivation from the operation of Section I of the Settlement Rules under the Assam Land and Revenue Regulation, provided that such withdrawal should not have retrospective effect and that, in lieu of the special terms allowed hitherto, under Section I, settlement should be granted under Section II of the Settlement Rules with a revenue-free term for the first six years of the periodic patta. On further examination of the areas still available for settlement and of the applications made for settlement

for tea cultivation, the Chief Commissioner finds that, in the majority of the districts in which applications under Section I of the Settlement Rules can still be presented, he would not be justified in prescribing a revenue-free term. As therefore it is not possible for him to agree to the proviso with which your Association has qualified its acceptance of the proposal to withdraw applications for land for tea cultivation from the operation of Section I, he has decided to drop the proposal.

2. The effect will be that no change will be made in the existing statutory rules or in the areas in which applications under Section I of the Rules may be presented for consideration. Pending and future applications will be dealt with individually on the merits of each case.

From Indian Tea Association, to Assam Branch.

No. 587-O.—CALCUTTA, 25th June 1918.

30 years lease—Withdrawal of section I of the Settlement Rules.

I am directed to acknowledge the receipt of your letter of 8th June and its enclosure in the above connection. The Committee note that the Chief Commissioner has decided to drop the proposal put forward last year for the withdrawal of applications for tea cultivation from the operation of section I. With regard to the second paragraph of your letter, drawing attention to the statement in the Administration's letter to the effect that pending and future applications will be dealt with individually on the merits of each case, the Committee are under the impression that this is exactly what the practice always has been. They believe it to be the case that if an application is rejected by the Deputy Commissioner it is always open to the applicant to go direct to Government and if this be so it does not appear to the Committee likely that hardships will be occasioned through each individual district officer having discretion in the matter of individual applications. The Committee will be glad to hear, however, whether their understanding of the position is correct.

From Assam Branch, to Indian Tea Association.

No. 413.—JORHAT, 12th July 1918.

30 years lease—Withdrawal of section I of the Settlement Rules.

I am directed to acknowledge receipt of your letter No. 587-O, dated the 25th June last, on the above subject.

I am to inform you that the practice to date has been for the Collector to deal individually with each case, an appeal lying to the Commissioner and from the Commissioner to the Chief Commissioner. It is seldom, however, that the last named entertains an application which has been thrown out by the Collector.

Of recent years Collectors have insisted on the fullest information as regards the financial position and intentions of European applicants and recently there has been a distinct tendency to decline to settle land under Section I with applicants who apply for such land for the purpose of floating a tea company at a profit. Although it is true that the procedure is to remain the same it is conceivable that under existing conditions the Collectors will be allowed a freer hand in the consideration of each individual case.

From Indian Tea Association, to Assam Branch.

No. 701-O.—CALCUTTA, 30th July 1918.

30 years lease—Withdrawal of section I of the Settlement Rules.

I am directed to acknowledge the receipt of your letter No. 418 of 12th July in this connection. The Committee note that the procedure will in future remain similar to what it has been in the past although it is thought possible that Collectors will be allowed a freer hand in the consideration of individual cases. The General Committee are inclined to think that this possibly is hardly sufficient to warrant a representation to Government. The question can, of course, always be raised again should it be found in practice that different Collectors deal with cases on widely varying principles.

JUDICIAL POWERS OF VILLAGE AUTHORITIES.

From Indian Tea Association, to Assam Branch.

No. 259-O.—CALCUTTA, 25th March 1918.

Judicial Powers of Village Authorities.

I am directed to refer to the resolution in the above connection published in the proceedings of the Assam Branch for January, and to enquire whether the resolution, and the Bill* attached to it, concern tea estates in any way.

*Extract from the Proceedings of the Chief Commissioner of Assam in the Judicial Department, No. 9269-J, dated Shillong,
the 14th December 1917.*

RESOLUTION.

The Decentralisation Commission in their report advocated the restoration of the village as the unit of administration in India, and emphasised the necessity of entrusting village organisations with the control of sanitary and other works of a purely local character. In the Assam Local Self-Government Act, 1915, Government has provided for the transfer to these organisations of the control and administration of such works and functions as can suitably be handed over to them, and experimental village authorities have been appointed already in two districts in the province. But the Decentralisation Commission were not content with the devolution merely of administrative functions and were of opinion that village authorities should have judicial as well as executive powers. There are, of course, two sides to this as to every other argument. By some it is alleged that the exercise of such powers might lead to injustice through faction, corruption, or undue personal influence, and it has been stated that popular sentiment has become accustomed to regular courts and would not now tolerate a more summary and informal procedure. Others urge that the people are being ruined by litigation; that the atmosphere of our courts is an unwholesome one; that differences instead of being adjusted are magnified and prolonged; and that witnesses who would be ashamed or afraid to tell untruths before their fellow villagers are tutored to give false evidence in court.

2. The experiment, like all experiments, is not devoid of risk, but, if after due consideration it appears that the probable advantages

* Not printed.

are likely to outweigh the disadvantages, there is no reason why the experiment should not be tried. Reasonable precautions must be taken. A village court may give justice, it can hardly be expected to administer law. The procedure, therefore, must be simple and free from technicality; there can be little in the way of record; and for this and other reasons there can be no room for appeal, the control being limited to revisionary jurisdiction. In the absence of close control the powers to be exercised must clearly be restricted, but this restriction can be obtained by limiting the classes of offences subject to the jurisdiction of the court, the penalties that it can impose, and the awards which it may give. The greatest care will also be taken in selecting the authorities on whom these judicial powers will be conferred. Obviously, for instance, they could not be granted to the authorities of a village split up with faction and they will, at any rate in the first place, be extended only to those villages in which the president of the village authority is a man of known integrity, who is trusted by the various sections of the community.

3. The formal conferment of judicial powers on village authorities would in the Assam Valley be merely the recognition of functions which the village *mel* or assembly exercises to the present day. A large number of local disputes are still settled by *mel*, and though its decisions are in no way binding on the parties, they are in a great number of cases accepted as final and decisive. Generally speaking also conditions throughout the province are favourable to the experiment, as there are no preponderating influences in the villages which might be antagonistic to its success. There is room for the free play of different interests, and the success already attained by village authorities in the administration of the public affairs of the village encourages the hope that they will exercise the judicial powers entrusted to them in an equally satisfactory manner. A Bill has accordingly been drafted and is published herewith for criticism, and the points to which special attention is invited are dealt with in the succeeding paragraphs of this resolution.

4. The first question that arises, once it has been decided to form village courts, is how such courts should be constituted. Different provinces present a varied selection of precedents; in the United Provinces there are village munsifs; in Madras there are village munsifs, who may sit either singly or with colleagues nominated by the parties from a panel for the trial of civil cases; in Madras, Burma, and Bombay powers have been entrusted to village headmen in regard to petty criminal offences; in the Punjab civil disputes may be referred by a munsif to a panchayat selected from a list. None of these precedents appear wholly satisfactory or suited to the requirements of Assam, and the Chief Commissioner is of opinion that judicial powers, both criminal and civil, should be vested in the body to which executive functions are entrusted under the Local Self-Government Act.

He accordingly proposes that Government shall take power to direct that the village authority of any specified village shall form a village court. The Bill provides that this court shall consist of not

less than three members and that the verdict of the majority shall prevail, the Chairman being given a second vote in cases where the votes are equally divided. No person would be permitted to take part in the hearing of a case in which he was personally interested. Presumably the village authority will be representative of all the chief interests within its jurisdiction and in its collective capacity enjoy general confidence ; but suggestion has been made that a bench of the village authority should have power to co-opt members to assist in adjudicating on questions with which its own members are not familiar, or that either party should have the right of nominating one person to sit as a member of the bench. It seems questionable whether such provision is expedient or necessary, but it is a point for consideration.

5. The next point of importance is whether the jurisdiction of these village courts should be exclusive or concurrent. There is a considerable body of opinion that if village courts are to be a success, their jurisdiction should be exclusive in matters which they are competent to decide. But it appears to the Chief Commissioner that for the present, at least, any person aggrieved must have the option of going either to the regular criminal or civil courts or to the village criminal or civil court for redress. It is not intended to take away any existing facilities for obtaining justice, but to add to them, and it is conceivable that there would be cases of a petty nature which would be better submitted to the judgment of a more expert authority than the village tribunal.

6. On the criminal side the Chairman of the bench would normally take cognizance of complaints either written or verbal, and selected officers might be empowered to take cognizance of offences of their own motion. Provision has been made for the transfer to the village court of complaints filed before magistrates. It might perhaps be urged that persons who deliberately prefer to have recourse to the regular magistrates should not be required to submit themselves to the village court, but it is already the practice for magistrates to remit petty cases to mauzadars and sarpanches for enquiry, and these cases are often settled without difficulty by them. Such transfers would not be made if the person affected showed good grounds for wishing to have his dispute decided in the regular way, and in the absence of such grounds there is undoubtedly much to be said for entrusting business of this kind to the local authorities.

7. A point for determination is whether a party to a criminal case should have the right to claim the transfer of the case to the file of a magistrate appointed under the Criminal Procedure Code. If this right is denied him, it will clearly be essential to authorise the District or Subdivisional Magistrate or some other magistrate appointed in that behalf to transfer the case from the jurisdiction of the village court if he thinks it advisable to do so, and the village court itself would have authority to move for such a transfer, as has been provided in the draft Bill.

8. The offences which the court would be empowered to try are restricted in the Bill to wrongful restraint and confinement, criminal force and assault, theft and extortion where the value of the property does not exceed Rs. 5, and criminal misappropriation and mischief where the value of the property or the damage caused does not exceed Rs. 20, criminal trespass, insult and annoyance, cattle rescue, and other offences which the Local Government may specify. The penalty to be imposed has been limited to a fine of Rs. 20. It is for consideration whether such a schedule should be expended or curtailed. The offence of criminal trespass, for instance, may involve complicated questions of title. Granting this, however, it must not be forgotten that the villagers have a shrewd idea of who is equitably entitled to the land in the village, and, even if a miscarriage of justice occurs, it cannot be a very grave one. Subsequent civil proceedings would not be barred, and at the worst the loser would merely suffer a moderate fine.

9. The procedure must be of a very simple character. Witnesses will be heard, but their evidence need not be recorded, and no formal charge be framed, though a register will be maintained containing such particulars as the Local Government may prescribe. The bench will have the ordinary power of awarding a part of the fine as compensation to any person suffering loss or injury from an offence and of imposing a fine on persons who make frivolous or vexatious complaints. Fines can, if necessary, be recovered by distress and sale, the assistance of the District or Subdivisional Magistrate being invoked where required. Imprisonment in default of payment of fine will not be allowed without the intervention of a magistrate. Courts have been granted unrestricted authority to summon as witnesses persons resident in the village, and power has been taken to prescribe rules limiting their authority to summon witnesses from a distance. Summonses on persons residing beyond a certain radius are to be served through a regular magistrate who will have power to compel attendance. No appeal is allowed from the orders of a village criminal court, but the District or Subdivisional Magistrate may exercise revisionary powers, and powers would be withdrawn from village authorities who were guilty of misusing them. The guiding principle is one of trust in the village authorities, and no attempt should be made to exercise close and detailed supervision over their proceedings. Such supervision cannot in fact be exercised without a full record of the evidence of the parties and their witnesses, and it is not to be expected that village authorities will be able to prepare such records. Even if they go wrong, their power to err will be strictly limited. So long as they do right they will be subjected to little control; if it is found that they are betraying the trust reposed in them, they will be deprived of powers which they have abused.

10. For civil cases the procedure would be very similar, the powers of control and revision vested in the District and Subdivisional Magistrates being exercised on the civil side by the District Judge and Munsif. Claims for money due on contracts, or for moveable property, or for the value of such property, will be cognizable by the court when the amount at stake does not exceed the sum of Rs. 20,

though this sum may be raised to Rs. 200 with written consent of both parties. No action will, however, be admitted—

- (a) on a balance of partnership account, unless the balance shall have been struck by the parties or their agents;
- (b) for a share or part of a share under an intestacy or for a legacy or part of a legacy under a will;
- (c) for rent for land unless such rent be due upon a written contract signed by the defendant;
- (d) by or against Government or public officers in their official capacity;
- (e) by or against minors or persons of unsound mind.

If the parties agree that the suit should be settled by an oath or solemn affirmation, the court shall give judgment according to such oath or affirmation. Decrees will be executed by the village court, or, if necessary, by a Munsif, and such property as is exempted by the Code of Civil Procedure from attachment will also be exempted in the case of a village court. No appeals will lie from the village court, but revisionary powers will be exercisable by Munsifs.

11. The appearance of legal practitioners in these village criminal and civil courts will be definitely barred. This is a necessary proviso, as the courts are courts of equity and not of law, and any introduction of legal technicalities will defeat the very object for which it is proposed that they should be created. All matters of primary importance have been embodied in the Bill, and will be supplemented in matters of detail and procedure by rules to be framed under powers reserved to the Local Administration in the Bill, on the analogy of the Code of Civil Procedure.

12. Sir Archdale Earle is anxious to obtain the views of the public on these proposals. He places much confidence in the wholesome effect of village public opinion. It is legitimate to hope that the representatives of the village will themselves be anxious to maintain a high standard of right doing, and he relies on the community to keep their representatives up to the standard which is expected of them and to which most of them will, he believes, desire to attain. Those who are inclined to regard the proposals with misgiving should remember that the fact that these courts will only have concurrent jurisdiction reserves to litigants great freedom of action. A plaintiff or defendant in a civil suit, who prefers the regular procedure need not have recourse to the village court, and in the same way the complainant can take his grievances direct to the magistrate.

13. This resolution has been published with the object of eliciting criticisms and suggestions from the general public, both with regard to the main outlines of the scheme and also with regard to points of detail, for which reference may be made to the projected

[216]

Bill, which is published for general information along with the resolution. Such criticisms should be submitted by the 18th February 1918.

By order of the Chief Commissioner of Assam,

(Sd.) J. E. WEBSTER,

Chief Secretary to the Chief Commissioner of Assam.

From Assam Branch, to Indian Tea Association.

No. 236.—CINNAMARA, 4th April 1918.

Judicial Powers of Village Authorities.

I am directed to acknowledge receipt of your letter No. 259-O., dated the 25th ultimo enquiring whether the Resolution and the Bill on the above subject published in the January proceedings of this Branch concerned tea estates in any way.

I am to inform you that under Section 2 (5) of the Bill you will observe "Village" means a local area declared to be a village under the Local Self-Government Act, 1915, and under section 18 of the latter Act the formation of a village is carried out by the Chief Commissioner in consultation with the Local Board. So far as this Association is aware the Bill is not intended to apply to tea gardens. This point has however been referred to the Local Government in my letter of the 26th ultimo a copy of which I enclose,

Dated CINNAMARA, 26th March 1918.

From—The SECRETARY, Assam Branch, Indian Tea Association,

To—The UNDER-SECRETARY to the Chief Commissioner of Assam, Judicial Department.

With reference to your letter No. 316-21-J., dated the 14th January last regarding the judicial powers of village authorities I am directed to inform you, the draft of the Bill was considered by the General Committee at their meeting held at Dibrugarh on the 23rd instant and was approved by them as being in the nature of an experiment which might well be tried.

I am to add that the General Committee presume it is not intended at any time to constitute any tea garden area a village under the proposed Act.

[217]

From Indian Tea Association, to Assam Branch.

No. 320-O.—Dated 15th April 1918.

I am directed to acknowledge the receipt of your letter No. 236, dated the 4th April, in the above connection. The Committee note that so far as your Association are aware the Assam Village Criminal and Civil Justice Bill is not intended to apply to tea gardens but that the point has been referred to Government for information. They will be obliged if you will kindly let them know in due course as to the reply you receive from Government.

2. In this connection perhaps you will also indicate whether, in the opinion of your Association, it would be to the disadvantage of the industry in any way if the provisions of the Bill were applied to tea garden areas. The Committee gather, from the terms of your letter to the Administration, that your Association would not favour the constitution of a tea garden area as a village under the Act.

From Assam Branch, to Indian Tea Association.

No. 307.—JORHAT, 13th May 1918.

Judicial Powers of Village Authorities.

I am directed to acknowledge receipt of your letter No. 320-O., dated the 15th ultimo, on the above subject and to inform you that a further communication will be addressed you on receiving the Local Government's reply as to whether or not it is intended to apply the Assam Village Criminal and Civil Justice Bill to the gardens.

The extension of the Bill to tea garden areas was considered by the General Committee who were of opinion it would not be any advantage to ask at present for such extension.

I am to inform you that the Act is in the nature of an experiment, the working of which will be watched by this Association, and if it is considered at a later date that its provisions could be usefully extended to tea garden areas, application for its extension to such areas can subsequently be made.

From Assam Branch, to Indian Tea Association.

Dated JORHAT, 13th August 1918.

Judicial Powers of Village Authorities.

In continuation of my letter, dated the 13th May last, with reference to the above subject, I am directed to forward, for the information of your Committee, a copy of the Local Administration's

[218]

reply No. 6169-J., dated the 9th instant, together with a copy of my reply of date thereto.

No. 6169-J.—SHILLONG, 9th August 1918.

From—The CHIEF SECRETARY to the Chief Commissioner of Assam,

To—The SECRETARY to the Assam Branch, Indian Tea Association.

In reply to your letter No. 308, dated the 13th May 1918, enquiring whether it is intended at any time to constitute any tea garden area a village under the Assam Village Criminal and Civil Justice Bill, I am directed to say that it is not possible at the present moment to give a definite reply. It will be observed that the Bill applies only to areas which have been constituted a "Village" under Section 18 of the Assam Local Self-Government Act, and the question whether a tea garden should or should not be included in any such "Village" is being considered separately in connection with that Act. A further reply will be sent as soon as possible.

No. 466.—JORHAT, 13th August 1918.

From—The SECRETARY, Assam Branch, Indian Tea Association,

To—The CHIEF SECRETARY to the Chief Commissioner of Assam, Judicial Department.

Re: Assam Village Criminal and Civil Justice Bill.

I am directed to acknowledge, with thanks, the receipt of your letter No. 6169-J., dated the 9th instant, with reference to the above Bill.

I am directed to ask that before any tea garden area is included in a "Village" under section 18 of the Assam Local Self-Government Act, the views of this Association may be first obtained.

From Indian Tea Association, to Assam Branch.

No. 793-O.—Dated 22nd August 1918.

Judical Powers of Village Authorities.

I am directed to acknowledge the receipt of your letter of 18th July, and its enclosures in the above connection. I am to ask you kindly to keep the Committee advised as to what further reply you get from the Assam Government regarding this subject.

**PROPOSED DIVERSION OF TEA FROM THE
DARJEELING AND DOOARS DISTRICTS
TO CHITTAGONG.**

From Indian Tea Association to Eastern Bengal Railway.

No. 441-O.—CALCUTTA, 16th May 1918.

I am directed to refer to the meeting which was held at your office on the 3rd May, and which was attended by the Chairman of this Association, to discuss the suggestion made by the Assam Bengal Railway, *viz.*, that in order to relieve the broad gauge section of the Eastern Bengal Railway, tea from the Darjeeling and Dooars Districts should be diverted over the metre gauge *via* Fulchari and delivered at Chittagong for shipment instead of at Calcutta.

2. The Chairman has reported to the General Committee that after discussion at the meeting it was decided that as a definite policy the proposal could not be accepted, but that it might be possible, in the event of extra tonnage being available, to give effect to it by making special consignments *via* Fulchari to Chittagong. As arranged, the Chairman has obtained the opinion of the Committee on the proposal as contained in the papers attached to your letter No. 2688-B., of 2nd May, and I am directed to say that the Committee are inclined to favour the principle of the proposal if tonnage to remove the tea from Chittagong can be provided and if the traffic is likely to be satisfactorily handled and would not hamper upward traffic in stores to the tea estates. They understand, however, that one of the main obstacles to the adoption of the proposal was regarded by the meeting at your office to be the uncertainty as to whether adequate tonnage would be provided at Chittagong to deal with the additional quantities of tea there, and that it was also feared that the vessels sent there might be of a tonnage with which the existing facilities at the port could not deal, or at least deal economically. In these circumstances the Committee take it that the proposal will not be adopted generally, but that it might possibly be given effect to in particular cases in the event of extra tonnage being provided at Chittagong.

From Assam-Bengal Railway Co., Ltd., to Indian Tea Association.

Ref. No. G.-630.—CHITTAGONG, 4th June 1918.

Rates for tea from stations in the Darjeeling and Dooars Districts to Chittagong.

I am glad to inform you that during the period of congestion on the broad gauge section of the Eastern Bengal Railway, that

railway has agreed to charge the same rates for tea from stations in the Darjeeling and Dooars districts to Chittagong as are in force to Calcutta. These rates will be withdrawn as soon as the Eastern Bengal Railway considers that there is no longer any necessity to divert traffic from Calcutta to Chittagong, on account of the paucity of broad gauge stock. In the event of the rates to Calcutta being enhanced similar enhancements will be made in the case of the rates to Chittagong.

I shall be glad if you will bring this matter to the notice of your members by a circular.

Minutes of Meeting held at No. 3, Koila Ghat Street on 3rd May 1918 at 12-15 p.m., to consider proposals put forward by the Assam-Bengal Railway to relieve the Broad Gauge System of the Eastern Bengal Railway of certain Jute and Tea Traffic.

PRESENT.

LT.-COL. W. M. KENNEDY, C.I.E., I.A.,	Tea Commissioner for India.
MR. A. D. PICKFORD ...	Chairman, Indian Tea Association.
THE HON'BLE MR. J. MACKENZIE ...	Rivers Steam Navigation
MR. JAMES E. ROY ...	Company Limited.
" S. G. L. EUSTACE ...	India General Navigation
" P. PARROT ...	and Railway Company Limited.
" S. C. WILLIAMS ...	Port Commissioners.
" T. J. McCLOUGHIN ...	
" A. J. COOPER ...	Assam-Bengal Railway.
" E. A. S. BELL ...	
" H. ST. G. GILMORE ...	Eastern Bengal Railway.
" J. COATES ...	

Mr. Bell explained the reasons for convening the meeting and read letter No. 171 C/T/2 dated 26th April 1918 from the Controller of Traffic, Railway Board, Simla, and its enclosure *viz.*, letter No. 4363 dated 16th April 1918 from the Agent, Assam-Bengal Railway to the Secretary, Railway Board. In this letter a proposal was made to reduce the amount of traffic now carried by the Eastern Bengal Railway broad gauge system—(a) by diverting tea, now carried from and via Siliguri, and from via Lalmanirhat to Calcutta via Santahar, to Chittagong via Fulchhari, and (b) by routing jute, now carried to Calcutta from the Eastern Bengal Railway metre gauge system, in Northern Bengal via Santahar, and from stations served by the Assam-Bengal and Eastern Bengal Railways in the Dacca and Mymensingh Districts, to Naraingunge, Bhairab and Chandpur at which stations it would be taken over by the Rivers Steamer Companies for shipment to Calcutta.

Tea.—Mr. Bell said that he proposed they should first consider the proposal to divert the Darjeeling and Dooars tea to Chittagong for shipment. Colonel Kennedy said that there were certain advantages in diverting tea to Chittagong for shipment, *viz.*, tea chests would be shipped in better condition, as there would be less handling, and there would be less likelihood of deliveries from gardens being retarded owing to congestion at the Tea Transit and Port Commissioners' sheds, as happened last year, but the chief consideration is the question of ocean tonnage at Chittagong. Mr. Williams said that no difficulty or delay was anticipated this year in shipping tea from Calcutta, as stocks were normal and adequate tonnage was expected; he pointed out also that only comparatively small vessels or vessels with light draught could go to Chittagong.

Mr. Mackenzie said that he thought the enquiry had commenced on the wrong end, that it should have begun by ascertaining from the Shipping Controller as to whether he could provide ocean tonnage at Chittagong.

Mr. Williams pointed out that in most cases, certain import cargo had to be delivered at, and export cargo other than tea obtained from, Calcutta, and it would probably not be feasible for a vessel to load up part of the cargo at Chittagong and the remainder at Calcutta, as most vessels took a certain amount of manganese ore which was shipped before the rest of the export cargo.

Mr. Mackenzie said that very few imports went to Chittagong, and that it would not be economical to send vessels to Chittagong in ballast, also that the wagons taking tea to Chittagong would have to be hauled back empty.

Mr. Cooper said that at the present time about one boat a month was loaded at Chittagong.

Mr. Pickford said the distance by rail to Chittagong from Darjeeling and Dooars gardens would be much greater than to Calcutta, and that the Tea Association would not approve of any increased freight charges being borne by the gardens.

Mr. Bell said that, as a special case, the same charge might be made as to Calcutta. Mr. Cooper agreed.

Mr. Bell suggested that when tea was available and shipping required it, the Eastern Bengal Railway could divert tea at short notice to Chittagong. Mr. Pickford thought this was not feasible, but he said that his Committee would put no difficulties in the way provided tonnage was available at Chittagong, but he did not approve of storing tea at Chittagong while waiting for ocean tonnage, as the Assam-Bengal Railway did not accept any risk on stored tea.

Mr. Pickford added that the notice given of the meeting had been very short, and that he would like to discuss the matter with his Committee before agreeing to any policy and would submit the views of the Indian Tea Association after discussing the matter.

Colonel Kennedy said he would have no objection to the occasional diversion of tea to Chittagong at short notice to complete a cargo.

Mr. Williams said that the Liners' Conference should also be consulted. Mr. Bell said that a copy of the Traffic Controller's letter would be sent and the Conference asked for their views.

Mr. Bell asked if the Railway Board might be informed that the proposal of the Assam-Bengal Railway to divert all Darjeeling and Dooars tea to Chittagong was not considered feasible and could not be adopted as a general policy but that, if shipping space were available at Chittagong which could not be filled by tea brought by the Assam-Bengal Railway, the Eastern Bengal Railway, on being requested by the Tea Commissioner, would make arrangements to despatch tea from the Darjeeling and Dooars districts to Chittagong. This was agreed to.

Colonel Kennedy then left the meeting.

Jute.—Mr. Bell said that one factor governing the situation as regards the proposal to route Northern Section jute *via* Naraingunge was the capacity of the Teestamukh-Bahadurbad ferry. In addition to the general goods now carried over the ferry, about 100 wagons could be taken each way daily.

Mr. Mackenzie said that if it were necessary to relieve the broad gauge of any jute traffic, it would be better to divert some of the *via* Goalundo or *via* Khoolna than the *via* Santahar jute to the direct service *via* Naraingunge. Mr. Bell said that he was of the same opinion, and he pointed out that the Eastern Bengal Railway had a large upward coal traffic to Santahar, Goalundo and Khoolna, and that it was necessary to provide back loads for these wagons. It was agreed therefore that jute from the Northern Section of this Railway should follow its natural route *via* Santahar.

Mr. Gilmore said that, under existing arrangements, a certain quantity of Dacca Section jute is handed over to the Direct Service *via* Naraingunge, and he understood that the Steamer Companies could not take more. Mr. Parrott thought that more could now be taken by the Steamer Companies. It was agreed that this question should be gone into further by Mr. Gilmore with the Steamer Companies' representatives.

(Sd.) W. M. KENNEDY, LT.-COL.

" A. D. PICKFORD.

" MAONELL & Co.

" KILBURN & Co.

" S. C. WILLIAMS.

" A J. COOPER.

" E. A. S. BELL.

**DEMURRAGE ON GOODS AT ASSAM BENGAL
RAILWAY STATIONS.**

ASSAM-BENGAL RAILWAY Co., Ltd.

(Incorporated in Great Britain.)

LOCAL RATE ADVICE NO. 12 OF 1918.

Wharfage charge on goods at Stations on the Assam-Bengal Railway.—The time allowed free of wharfage charge on goods at the undermentioned stations will be as under :—

Chargola	...	...	12 days.
Karimganj	...	...
Langai	...	...
Silchar	...	...
Salchapra	...	...	10 days.
Katakhal	...	...
Juri	...	...
Manu	...	...
Badarpur	...	...	5 days.
Hilara	...	...
Damchara	...	...
Kulaura	...	...
Tilagaon	...	...	7 days.
Bhanugach	...	...
Srimangil	...	...
Khowai	...	...
Shaistaganj	...	...	3 days.
Shahaji Bazar	...	...
Khowai Siding	...	...
Dharamtul	...	...
Mariani Junc.	...	...	4 days.
Titabar Junc.	...	...
Sibsagar Road	...	...
Bihubar	...	...
Santak Siding	...	...
Naginimora	...	...
Sapekhati	...	...
Jamunamukh	...	...
Kampur	...	...
Jagi Road	...	...
Jamguri	...	...
Furkating	...	...
Oating	...	...
Kamarbandha-Ali	...	...
Nazira	...	...
Nakachari	...	...



Seleng Hat...	4 days.
Amguri ...	...	...
Bhojo ...	...	...
Naharkatiya ...	...	...
Maibang	7 days.
Bihubar ...	...	...
Chaparmukh	8 days.

2. At all other stations on this railway the time allowed free of wharfage charge will be 48 hours or 2 days only.

3. This is not a new introduction but reproduced here for general information.

4. This modifies paras. 6, 6(a), 6(b), 6(b-1) and 6(d) of this railway's current Goods Tariff (Issue No. 6) Part I of 1917.

(File No. R. 194.)

5. *Rate for Alkali (Soda Ash) at owner's risk in consignments of 270 maunds or over.*—With effect from 1st June 1918, Alkali (Soda Ash) at owner's risk in consignments of 270 maunds or over when booked from any station to any station on the Railway including stations on the Mymensingh-Bhairab Bazar Railway except Mymensingh will be charged at "C" Schedule rate.

(a) This modifies item 2, page 15 of this Railway's current Goods Tariff (issue No. 6) Part I of 1917.

6. *Circular No. 2 to General Classification of Goods and General Rules No. 7.*—The Indian Railway Conference Association Goods Classification Committee's Circular No. 2 to General Classification of Goods and General Rules No. 7 has been adopted over this Railway in local booking with effect from 15th April 1918.

TRAFFIC MANAGER'S OFFICE,
Chittagong, 8th May 1918.

A. J. COOPER,
Traffic Manager.

CLAIMS FOR LOSS IN TRANSIT BY RAIL.

**From Indian Tea Association to all Members of
the Association.**

Circular No. 9.—CALCUTTA, 8th April 1918.

I am directed to send you for information copy of a letter, dated 26th March addressed by the Committee to Messrs. Orr Dignam & Co. together with copy of their reply, in the above connection.

Dated CALCUTTA, 26th March 1919.

From—The SECRETARY, Indian Tea Association,
To—MESSRS. ORR DIGNAM & CO.

I am directed to ask you to be good enough to advise the Committee on a point arising out of the loss in transit by rail of part of a consignment of tea. The circumstances are as follows:—

In June last a consignment of 106 chests of tea was despatched from Darjeeling to Calcutta. On arrival at the tea warehouse, Kidderpore Docks, it was found that one chest was missing and a bill was in due course submitted to the Eastern Bengal Railway for the value of the tea. The bill was made out on the basis of the sale price of the rest of the break realised in London, less sale expenses and shipping charges—a method which has in the past been adopted in similar cases. The Eastern Bengal Railway passed on the bills to the Darjeeling-Himalayan Railway who replied that they accepted liability only on the cost of the tea as handed over at Darjeeling which they at first stated to be Rs. 68 or thereabouts instead of Rs. 213-12-0, the amount stated in the bill. The Darjeeling-Himalayan Railway added that they declined to accept consequential excess of value. The bill was returned by the Company concerned with an explanation as to how the value billed for was arrived at and the Darjeeling-Himalayan Railway replied, through the Eastern Bengal Railway, that they had been advised in the matter and had been informed that the market value of the tea on the Calcutta market at the time would be a fair price for the missing chest, on this basis they offered Rs. 1-4-0 per lb. without prejudice and stated that they were not prepared to go further.

The amount originally offered by the Darjeeling-Himalayan Railway represented 8 annas per lb. so that the revised offer was a very considerable increase: it still fell however far short of the actual price realised in London for the rest of the break, viz., about 2-11½d. per lb.

The Committee will be glad if you will kindly advise them as to the legal position and as to whether the company concerned are

entitled to press for payment on the basis of the sale price realised in London for the rest of the break, less sale expenses and shipping charges.

Dated CALCUTTA, 28th March 1918.

From—MESSRS. ORR DIGNAM & Co.,

To—The Indian Tea Association, Calcutta.

We are obliged by your letter No. 264-O of the 26th instant.

The measure of damages, which the owner of the goods is entitled to claim from the Railway Company for non-delivery of the chest of tea, is the value of the tea at destination i.e. Calcutta, and would presumably be ascertained by reference to the then market price of a chest of tea of similar quality to that lost.

In our view the owner is not entitled to claim damages on the basis of the price realised for the rest of the break in London, as the fact that a certain price would have been able to be realised for the tea in London, if the chest had been delivered, is a circumstance too remote to be taken into consideration in continuing the Railway Company's liability for their breach of contract of carriage.

**THE TEA WAREHOUSE AND THE TRANSIT
SHEDS.**

**From the Commissioners for the Port of Calcutta, to
Indian Tea Association.**

No. G. A.-3162.—CALCUTTA, 20th February 1918.

Tea—Revised schedule of charges on.

In continuation of my letter* No. G. A.-3162-49 of 5th December 1917 your Committee objected to two items in the proposed Schedule :—

- (1) The increase in the re-booking charge from 3 to 6 pies,
- (2) The increase in the charge for loading into wagons from 2 to 3 pies per package.

and these items were withdrawn until further figures could be placed before you in order to satisfy you that the increases were reasonable.

2. With regard to the re-booking charge I wish to explain that this is made up of a charge for clerical and other work in connection with the re-booking and of a rent charge which is incurred in this way :—Exports are opened say on the 1st for a vessel which is berthed on the 7th and finishes on the 14th. A consignment of tea is received on the 2nd for this vessel but on the 12th it is re-declared for a second vessel exports for which are opened on the 12th the vessel being berthed on the 19th and finishing on the 26th. It is removed to the second vessel's shed and lies *free of rent* from the 13th until it is shipped say on the 25th. The re-booking charge includes rent for the period from the 2nd to the 12th while the consignment lay in the first vessel's shed.

3. Your Committee, I am sure, will admit that it is right that rent should be charged for this period, and if so that it is surely reasonable that the rate should be not less than that charged in sheds which are not more important than the Dock Transit Sheds, whereas as a matter of fact in proposing an all over charge of 6 pies the clerical and other work is thrown in. If the rent is to continue to be lower than it is in other sheds it will be possible for shippers to evade the rent rules by booking teas to a Dock Shed for a particular steamer and re-declaring it from time to time.

* Not printed.

4. After all, the entire amount involved for 6 months in 1917 (April to September 1917) is only Rs. 142/- and the enhanced charge would have made this Rs. 284/-. This is not surely a heavy tax on the trade. It may be argued that since it is so small the Port Commissioners should not press for it but opposed to this is the fact that apart from the opening offered by the present charge for the evasion of the rules it is desirable as a business principle to simplify the Schedule by doing away with unnecessary exceptions for such a small proportion of the general transactions.

5. With regard to the increase of 1 pie per chest for loading wagons, it was objected (1) that this would amount to a large sum seeing the number of wagons that were loaded (2) that the night work in respect of which it was partly intended to pay had not been much in the past.

With regard to the first objection I have to explain that it was based on a misapprehension. The charge is only intended for wagons *loaded from the Tea Transit Sheds* and with regard to the second objection I have to invite your consideration to the following facts:—

At present we receive only 2 pies per chest for loading into wagons and we have to pay 2 pies for the labour leaving no margin whatever for supervision, clerical or other work arising in connection with the loading or for night work after 6 p.m.

When the rate of two pies per package was agreed on, all direct shipment tea was landed and stored in the lower floor of the Tea Transit Sheds whence it was lifted and loaded into wagons; and all sale tea was landed and stored in the upper floor whence it was lifted and carried across the bridge to Sale Warehouse. It is not now possible to economise labour by judicious stacking at the Tea Transit Sheds as the River Companies never know beforehand which Invoice is for shipment and which for sale, consequently a greatly increased head of labour is necessary for the shipment work, as while we can and do take sale tea that is stored on the ground floor of the transit shed to the ground floor of the Warehouse, shipment tea stored on the upper floor has to be *worked down by lifts to wagons and double the men are necessary to do the work, i.e., one gang from floor to lift and one gang from lift to wagon.*

6. From 1st of April 1917 to 9th of February 1918 we handled in all 960,000 chests in round figures of which 435,000 were from the upper floor and 53,000 were handled after 6 P.M. but the latter figure is no criterion of what may have to be done during periods of heavy shipments against time.

From the foregoing we get the following results:—

	Rs.
Expenditure paid to contractor	... 10,000
Wages of P. C. clerical staff ...	... 2,600
Overtime @ 20 per cent. ...	... 520
TOTAL	18,120
Earnings on 960,000 chests @ 2 pies	... 10,000
Loss	3,120

The additional 1 pie per package is intended to cover all these extra services; and there is now another matter which I would ask your Committee to kindly consider.

7. Owing to complaints about damages to tea chests in handling between the Tea Transit and Dock Sheds it was necessary recently to increase the supervision charges and these are likely to be still further increased in connection with a change in procedure which is much needed in the interests of both the Trade and the Port Commissioners.

8. At present the River Companies are responsible for unloading the tea from their vessels and stacking it in the Tea Transit Sheds rented to them, the removal from the sheds to wagons for transmission to Docks being done by the Port Commissioners. Numerous lots after landing have to be separated for sale and shipment also for sampling by Brokers and by the Tea Commissioner and the consignment restacking which is done by the River Companies is believed to cause considerable damage. Also when arrivals are heavy and the off-take light much congestion resulting in blocked passages and the exclusion of light makes the finding of lots difficult and causes delay to loading.

9. It is, therefore, proposed to end the divided responsibility by calling on the River Companies to undertake all the handling both in and out at their sheds, the Port Commissioners providing carriage and granting receipts for the tea after it is placed in their wagons, in substitution of the procedure which has been in vogue for years of giving receipts after the chests have arrived in the Dock sheds.

10. The proposed arrangement cannot be given effect to without an increase in supervising expenditure.

11. There is, I believe, an impression abroad that the Tea Trade is a lucrative business on the whole to the Port Commissioners and that we should set off gains in one branch against losses in another. This impression is, however, erroneous. In the year 1911-12 the last year in which the Tea Warehouse alone was used for

handling sale teas the figures show that the tea work on the whole was carried out at a loss. Since that date the establishment in labour has become more expensive. The figures for the Tea Warehouse in that year were as follows :—

	Rs.
Interest on cost of building 6% on Rs. 1,28,000...	76,800
Interest on value of site, viz 6% of Rs. 2,40,000...	14,400
Establishment & labour, etc, Actuals for 1911-12	<u>1,03,800</u>
TOTAL	... 1,95,000
Deduct gross receipts at Tea Warehouse in round figures ...	... 1,74,600
Net loss	... <u>21,000</u>

It would be difficult and take much time to analyse the figures for later years as the Sale Tea Warehouse was supplemented by other sheds but this will give your Committee an idea of how we stand.

12. I hope in the circumstances your Committee will now accept the alterations to enable the Schedule to be brought up to date and arrangements put on a proper business footing in the interests as much of the Trade as the Port Commissioners.

From Indian Tea Association, to Calcutta Port Commissioners.

No. 288-O.—CALCUTTA, 4th April 1918.

In continuation of my letter No. 233-O., dated the 18th March, I am now directed to write you further with regard to the points dealt with in your letter No. G/A-3162 of 20th February in connection with the following two proposed increases in charges :—

- (1) the increase in the rebooking charge from 3 to 6 pies.
- (2) the increase in the charge for loading into wagons from the tea transit shed for direct shipment from 2 to 3 pies per package.

2. Taking first the proposed increase in the rebooking charge, the General Committee have given careful consideration to the arguments adduced in your letter. They regret that they are unable to alter their objection to the proposal. You point out in paragraph 4 of your letter that the entire amount involved for the six months from April to September 1917 was only Rs. 142. The fact that the amount in question is so small would appear to show quite conclusively that no advantage is taken of the existing schedule to

attempt to evade the rent rules by booking teas to a dock shed for a particular steamer and re-declaring it from time to time. Had the amount involved been very large there might, the Committee consider, be some justification for putting forward the proposal, but in the circumstances they cannot agree that any useful purpose would be served by altering the schedule in regard to this charge. Nor do the Committee see that the alteration would mean the simplification of the schedule by doing away with an unnecessary exception. The charge on its present basis has, they understand, been in force for the past 18 years, and it seems to them that an alteration of a long standing charge which is well-known to the trade is to be deprecated unless a strong case, based on the actual amounts involved, can be made out.

3. With regard to the proposed increase of the charge for loading into wagons from the tea transit shed for direct shipment, the Committee note that this proposal is now made partly with a view to covering supervision, clerical and other work arising in connection with the loading. In your Note of 5th December 1917 the only reason given for the proposed increase was that it was intended to cover night working for which the contractors make an extra charge of 1 pie. In any case, the Committee understand that negotiations are at present proceeding between the Port Commissioners, the labour contractors and inland steamer companies regarding the procedure in connection with the handling of chests from the tea transit sheds for direct shipment, and they think it desirable that they should meantime postpone consideration of the question until something is settled in regard to these negotiations.

**From the Commissioners for the Port of Calcutta,
to Indian Tea Association.**

No. G.A.-3162/170.—CALCUTTA, 22nd April 1918.

Tea—Revised Schedule of charges on.

I beg to acknowledge receipt of your letter No. 288-O. of the 4th inst. with reference to

(1) the proposed increase in the re-booking charge from 3 to 6 pies per package,

(2) the proposed increase in the charge for loading into wagons from the Tea Transit sheds for direct shipment from 2 to 3 pies per package.

2. With regard to (1) I venture to think that your Committee are under a misapprehension as to my suggestion when they say:

that the "fact that the amount in question is so small shows conclusively that no advantage is taken of the existing schedule to attempt to evade the rent rules". I did not refer to the *past*, because in the past the rent on rebooked consignments was the same as the rent at Kantapuker and certain other sheds. There was, therefore, no reason in the past for evading the rent rules. The point has been raised only in connection with the recent levelling up of the rent charge between Kantapuker and other places to 6 pies. It follows naturally that if rent is 6 pies in all cases except where consignments are rebooked there is an opening for evading the rent rules. The opening may or may not be taken advantage of, but in all large concerns, as your Committee need hardly be reminded, it is customary to frame Rules and Schedules in such a way as to guard against irregularities.

3. Your Committee further say that they do not see that the alteration proposed would mean simplification, and as the charge has been in force for 18 years an alteration is to be deprecated unless a strong case, based on the actual amounts involved, can be made out. Your Committee will not, I hope, take it amiss if I venture to suggest that it cannot be seriously stated that the removal of a trifling exception to a general rule does not mean simplification. I would ask them whether it is not an axiom that unification is essentially simplification; and your Committee will, I feel sure, admit that if the age of a procedure is to be the criterion of whether it is desirable to make a change or not there would be very little progress. What stronger case can be made out for the alteration than the facts:—

- (i) that this rent on "rebooking" is the only instance in which Tea is charged at 3 pies per chest throughout the Port Trust premises, that is, it is only exception to the general schedule,
- (ii) that there is no good reason why rebooked tea should pay less rent than any other tea, and
- (iii) that the actual amounts involved as shown in the accompanying statement* for six months ending March, 1918, total up to only Rs. 162, the doubling of which according to my proposal makes a difference so small as not to be worth the trouble of objecting, seeing that it is spread over the rebookings for the entire trade for six months.

With regard to proposal (2) the increase in the charge for leading wagons at the Tea Transit sheds, I am now in a position to state that the Rivers Company have agreed to take over the loading of wagons for the transit sheds on the settlement of the question of the charge for loading. This arrangement would put an end

* Not printed.

to the present divided responsibility for damage in handling and will be a great improvement, inasmuch as the Rivers Steam Navigation Company will be responsible for the handling of the chest from the time they are passed into the sheds until the time they are passed out and the Port Commissioners will give them receipts on the chests being placed in the wagons instead of after the chests are unloaded and checked in the dock export sheds. The loading contractors have, however, intimated that they cannot continue the loading at the present rates whether it is done on behalf of the Port Commissioners or the Rivers Steam Navigation Company. They have informed us that—

The lowest average rate per 100 chests for both floors of the Tea Transit sheds at which they can get the loading done by competent <i>khatta</i> labour allowing for delays, etc., from top floor is	... ...	... Re. 1 0 0
Cost of supervising staff is	... ...	... 0 6 0
Margin to cover cost of repairs and profit	... ...	0 2 0
		Rs. 1 8 0
per 100 chests.		

This works out to 2·88 pies per chest as against the 2 pies the trade is charged at present, the small difference of 12 pie between 2·88 and 3 pies per chest as proposed being accepted by the Port Commissioners to cover the increased tallying and supervision to be employed by them.

5. With this further explanation I hope your Committee will now accept the two proposals made and favour me with their decision as early as convenient to them.

From Indian Tea Association, to Calcutta Port Commissioners.

No. 371-O.—CALCUTTA, 29th April 1918.

I am directed to acknowledge the receipt of your letter No. G.A.-3162/170 dated 22nd April in the above connection. The Committee have carefully noted the terms of your letter, and they regret that they do not see their way to reconsider their objection to the two charges in question.

2. In paragraph 11 of your letter of 20th February you wrote: "There is, I believe, an impression abroad that the tea trade is a lucrative business on the whole to the Port Commissioners and that we should set off gains in one branch against losses in another." This impression is, however, erroneous. In the year 1911-12,

"the last year in which the tea warehouse alone was used for handling sale teas the figures show that the tea work on the whole was carried out at a loss. Since that date the establishment in labour has become more expensive." You then quoted figures for the tea warehouse in that year showing a net loss of Rs. 21,000; and you added that it would be difficult and would take much time to analyse the figures for later years as the sale tea warehouse was supplemented by other sheds.

3. In view of these remarks the Committee have been particularly interested in the figures printed in the proceedings of the Port Commissioners' meeting held on 25th March, p. 783. These figures give the earnings and expenditure at the tea warehouse from 1914-15 to 1917-18 inclusive. They are as follows:—

	INCOME.	EXPENDITURE.
	Rs.	Rs.
1914-15 ...	... 2,22,258	1,18,968
1915-16 ..	.. 2,96,416	1,24,251
1916-17 ...	... 3,37,168	1,39,986
1917-18 ...	... 3,93,334	1,31,894

(to end of January).

Even if the figures of expenditure do not include the interest charges quoted in the figures for 1911-12 given in paragraph 11 of your letter of 20th February it is clear that the tea warehouse has during the past four years yielded a very handsome profit to the Port Commissioners, and the Committee are not disposed to agree to any increases in the charges which tea already pays.

**From the Commissioners for the Port of Calcutta,
to Indian Tea Association.**

N^o. G.F.-162/178.—CALCUTTA, 21st May 1918.

Your letter No. 371-O., of the 29th ultimo. I regret to hear that your Committee are unwilling to withdraw their objections, merely taking the general ground that "it is clear that the Tea Warehouse has during the past 4 years yielded a very handsome profit to the Port Commissioners." I had hoped that your Committee would have considered the facts and answered the arguments placed before them.

2. Your Committee base their conclusion on certain figures which they quote. These figures as suggested in your letter do not include the interest and other fixed charges which for each of the four years quoted amounted to over a lakh of rupees. As regards the years 1914-15 and 1915-16 therefore your Committee's conclusions

are not correct. During the years 1916-17 and 1917-18 owing to prolonged storage of tea the results were certainly better than in the two preceding years but they were abnormal periods and it is unlikely the same results will be repeated.

3. I am afraid your Committee are overlooking the position of the Port Commissioners in relation to the Rivers Steam Navigation Companies and the tea trade in this matter of removing tea from the Tea Transit sheds and loading it into wagons. The Port Commissioners have rented the Tea Transit sheds to the Rivers Steam Navigation Companies and it is only by private arrangement between the two bodies that the Port Commissioners' staff enter these sheds to shift the tea from them into wagons. The tea is in the charge of the Rivers Companies and it is to them that the shippers give their orders for the removal of the tea to the dock sheds. It is therefore open to the Port Commissioners to give notice to the Rivers Companies that the Port Commissioners' staff will cease to enter the Transit Sheds as they are under no statutory obligation to enter them and to require the Rivers Companies to place the tea in the Port Commissioners' wagons in compliance with shippers' orders. This arrangement is now under discussion with the Rivers Steam Navigation Companies and when it comes into force the Port Commissioners would cease to collect the charges. The position would therefore be that the Rivers Steam Navigation Companies who get the shippers' orders would move the tea from the sheds into the Port Commissioners' wagons and collect the charges direct from the shippers at such rates as they might find it necessary to pay to their labour.

4. Such an arrangement would, of course, settle the question as to the loading charge as far as the Port Commissioners are concerned. The only matter that would be left unsettled as between the Port Commissioners and your Committee would be the increase in the rent on rebooked consignments and as to this it is regrettable that your Committee should maintain their objection seeing the trifling amount involved.

From Indian Tea Association, to Calcutta Port Commissioners.

No. 480-O.—Dated 28th May 1918.

I am directed to acknowledge the receipt of your letter No. G.F.-162/178 dated the 21st May, the contents of which have been noted.

Calcutta, 9th July 1918.

A Special Meeting of the Committee was held this day.

P R E S E N T :

MR. A. D. PICKFORD, *Chairman,*
„ R. GRAHAM, *Vice-Chairman,*
THE HON'BLE S. J. BEST,
MR. A. D. GORDON,
„ F. E. PHILLIPS,
„ W. F. REYNOLDS,
„ O. E. WILLIAMSON.

MR. W. M. FRASER was unable to attend as he was engaged at the High Court, and Mr. J. A. C. Munro was absent from Calcutta.

The following gentlemen attended the meeting by invitation :—

MR. S. C. WILLIAMS, *Vice-Chairman, Calcutta Port Commissioners.*

MR. T. J. McCLOUGHIN, *Traffic Manager, Calcutta Port Commissioners.*

MR. J. E. ROY, *Rivers Steam Navigation Co., Ltd., and India General Navigation and Railway Co., Ltd.*

The meeting was held for the purpose of discussing certain matters in connection with the transference of direct shipment teas from the tea transit sheds to the export vessel.

The present discussion originated in a proposal put forward by the Port Commissioners in 1917 to increase some of the charges levied by them on tea. One of the charges referred to was that for loading into wagons from the Tea Transit Sheds for direct shipment, and the Port Commissioners proposed to increase this from 2 pies to 3 pies per package. It was explained by the Traffic Manager at the time that the increase was to cover night working, for which the contractors made an extra charge of one pie. It appeared, however, that the number of chests loaded at night during the preceding six months was negligible, and in the circumstances the Indian Tea Association were not prepared to agree that the proposed increase was reasonable. The Traffic Manager then explained that under the existing schedule the Commissioners received only 2 pies per sheet for loading into wagons whereas they had to pay 2 pies for the labour, leaving no margin for supervision, clerical or other work arising in connection with the loading, or for night work after 6 P.M. It was pointed out that formerly direct shipment

tea had been stored in the lower floor of the Tea Transit Sheds, but that now shipment tea was also stored on the upper floor so that its handling involved additional labour. The system was that the Inland Steamer Companies were responsible for unloading the tea from their vessels and stacking it in the Tea Transit Sheds rented to them, the removal from the sheds to wagons for transmission to the Docks being done by the Port Commissioners. This arrangement had been in force since 1906. This meant divided responsibility and it was stated that negotiations were proceeding with a view to the Inland Steamer Companies taking over the loading of the wagons from the Transit Sheds on the settlement of the question of the charge for loading.

Further correspondence took place. The Tea Association, in view of the published figures regarding the Tea Warehouse showing that the Port Commissioners had in recent years obtained a handsome net revenue from it, took exception to increases being made in any of the charges on tea. The Port Commissioners had thereupon intimated to the Inland Steamer Companies that the arrangement, under which the Commissioners entered the Transit Sheds and loaded the tea into wagons, must cease. They explained that the Commissioners' labour contractors had intimated that they could not continue the work on behalf of the Commissioners at the current rates; that the Tea Association had refused to agree to an increase of 1 pie in the charge to cover the increase demanded by the labour contractors; that as the Commissioners were not in a position to bear any extra expenditure they were compelled to give notice that they would withdraw from the arrangement as from 15th July; and that from that date it would rest between the Inland Steamer Companies and the shippers to make arrangements for placing direct shipment teas in the Port Commissioners' wagons alongside the platform at the Transit Sheds on receipt of the usual order from shippers.

In reply the Inland Steamer Companies pointed out that as the landing of shipment teas to wagons was done by the Port Commissioners' staff on the instructions, and at the expense, of the owners of the tea, the correct procedure would have been for the Commissioners to notify the owners of the tea of their decision to withdraw from the arrangement. They contended that as carriers their contract for carriage was completed with the stacking of the teas in the Transit Sheds; at the same time once the question of rates was satisfactorily settled they would be prepared to contract with the tea firms for the transference of the teas from the sheds to wagons. But meantime they had no such contract and could take no action on the notice served on them by the Commissioners. The Port Commissioners in reply argued that the documents used in connection with the transaction supported their view that their responsibility did not begin until the tea was delivered to them, and that the delivery was given by the Inland Steamer Companies on the instructions of, and on behalf of, the owners of the tea. There was no evidence, they said, which could indicate that the Port Commissioners became the agents of the shippers until after the tea was delivered to them outside the Transit Sheds. They stated, however, their willingness to attend a meeting of the interests concerned, and this meeting had accordingly

[REDACTED]

been arranged to discuss the matter. The inland Steamer Companies had meantime replied to the Commissioners repeating that delivery ex stacks formed no part of their contract as carriers, that the shipment was applied for on account of the owners of the tea, and that the debit of all charges and the delivery of the mates receipt direct to the shippers conclusively proved that the shippers' contract was with the Commissioners and not with them.

The matter was now discussed at considerable length. At the outset the discussion related to the origin of the existing procedure. Mr. Williams said that at the old tea warehouse the arrangement was made direct between the river companies and the tea shippers, the river companies doing the loading, and that the present procedure was adopted only in 1906. Mr. Roy was not prepared to admit this. The existing procedure had been practised at the time when the river companies landed the tea at Armenian Ghat and when the sale tea warehouse was still in Strand Road. A meeting had taken place in 1906 in connection with the arrangements for the new sale tea warehouse, when for the first time it became possible to land sale teas direct from the Inland Steamers into the warehouse. The minutes of the meeting dealt mostly with this question and it was only at the end that direct shipment teas were referred to in connection with the continuation of the old arrangement under which the Commissioners did the loading. The Inland Steamer Companies' records also showed that they had frequently complained that congestion had occurred in their sheds through the failure of the Commissioners to remove teas from the sheds. Mr. Williams could not accept this statement of the position, his impression being that the arrangement had been made between the Inland Steamer Companies and the tea shippers, this arrangement being continued when the riverside sheds came into use. Whether this was so or not, Mr. McCloghlin thought that the Commissioners were quite entitled to withdraw from the arrangement at any time. Mr. Roy did not take exception to the Commissioners withdrawing provided that a part of the charge at present collected by the Commissioners for services rendered between the Transit Shed and the Docks was given to the Steamer Companies when the Commissioners withdrew and left the service between the stack and the wagon to be performed by the companies.

Discussing the matter from the point of view of the tea shippers, the Committee were disposed to agree that it was preferable that the river companies should be responsible for putting the tea into wagons. This being the position, the question came to relate to the amount which the Port Commissioners would be prepared to give up from their charges in consideration of the Inland Steamer Companies taking over the loading. Mr. McCloghlin did not think they could give up anything. They would still require their own supervisors and they would have to appoint more tally clerks to tally the chests at the doors of the wagons. On the other hand Mr. Roy considered that the Inland Steamer Companies must receive more than the bare loading charge and his proposition was that they should also receive 1½

pies out of the total of 9 pies which the Commissioners received. As it was, the Port Commissioners received 11 pies in respect of tea shipped direct from the transit sheds, whereas the charge in the case of the tea warehouse for similar work was only 2 pies; against this, however, Mr. McCloUGHIN pointed out that the Commissioners received other charges in respect of tea at the warehouse, but these charges the Committee maintained were made in respect of distinct and specific services rendered, and did not affect the question of delivery charges.

In the course of the discussion on this point, reference was made to the charges for delivering from the warehouse. These were as follows :—

Teas not intended for shipment at docks, per package	... ... ...	6 pies.
Teas intended for shipment at docks, including shipping charge, per 100 lbs.	... ...	9 pies.

The difference between these two charges represented, it was argued, the amount which the Commissioners received for carrying the tea from the warehouse to the docks, i.e., 3 pies, whereas now they wished to retain the whole of the 9 pies for performing the same services from the transit sheds. Mr. Williams and Mr. McCloUGHIN could not admit this deduction. The 6 pies charged for delivering, from the warehouse, tea not intended for shipment was a prohibitive charge because they did not wish to encourage this traffic. It was pointed out to them, however, that the history of the question showed that the tea shippers had formerly shipped their teas themselves until the Port Commissioners asked the trade to allow them to do it. This was agreed to by the trade, and the Committee were not prepared to admit that the Commissioners were entitled now to pick and choose between different parts of the work and to levy prohibitive charges in cases where the work was not attractive. Apart from this point it was beyond dispute that in shipping teas from the Tea Warehouse the handling charges into wagons were met in full out of the 9 pies and the Committee were satisfied that the Port Commissioners were in a position therefore to allocate an amount equal to the cost of such handling towards the removal charges from the Tea Transit Sheds against the extra rate demanded by the handling contractors and the supervision charge required by the Steamer Companies.

Mr. Williams and Mr. McCloUGHIN argued that the change in procedure would mean simply that the Inland Steamer Companies would do the loading instead of the Port Commissioners, and that no other work or liability was involved; for the loading they would get the 2 pies now paid to the Commissioners. Mr. ROY, however, said the steamer companies would have a greater liability than they had at present. Under the existing procedure they were prepared if necessary to establish that their liability ended with the stocking of the teas in the Transit Sheds, but if they were to undertake the loading into wagons the liability would be prolonged until so loaded; and for this extra liability and for the staff employed they were entitled to reimbursement, which they proposed should be at the rate of 1½ pies per package.

As a result of the lengthy discussion it appeared that neither the Port Commissioners nor the Inland Steamer Companies were prepared to reconsider their position. The sole point of difference was the question of amount which the Commissioners should give up to the Inland Steamer Companies in respect of the latter doing the loading into wagons. For while the tea trade were quite agreeable that the loading should be taken over by the river companies they were not prepared to agree to the change in procedure being made at their expense, and they considered the attitude which the Port Commissioners had taken up unreasonable. This being the position, the Port Commissioners arranged to carry on with the present arrangement for the current season, although they contended that they would have to meet a loss in respect of the loading, for they would only be receiving 2 pies per package and paying the contractors 2⁸⁸ pies. The Port Commissioners estimated that this would entail an extra charge of Rs. 5,000 *per annum*, but they would watch the position and see what the actual amount of their loss for the year was. The question might be brought up again next year, and the Tea Association Committee stated that they would be quite prepared to discuss it again provided the Commissioners and the Inland Steamer Companies were able to come to some agreement on the question of the charges.

Mr. McCloughin accordingly arranged to withdraw the notice given to the Inland Steamer Companies that the arrangement would be terminated as from 15th July.

Mr. Gordon expressed the opinion that the outcome of the discussion could not be regarded as satisfactory. There was agreement between the Port Commissioners, the Inland Steamer Companies and the Tea Association that the proposed change was desirable, and yet it was impossible for this reform to be introduced because the Port Commissioners declined to agree to the proposals as regards charges made by the Steamer Companies, which appeared to be quite reasonable. He could only regard it as a very unbusiness-like situation.

Mr. Williams pointed out that if the River Companies agreed to undertake loading into wagons at the Transit Sheds, the Commissioners were prepared to give receipts at the wagon door and consequently from the time receipts were given, accept liability for damage or loss occurring thereafter. Also, he had expressed his willingness to continue working with the present loading, although as already explained it was estimated this would mean a loss of over Rs. 5,000 *per annum* on this part of the work. He thought this was a fair if not a liberal offer and that if the River Companies refused to accept it, the Commissioners could hardly be held responsible for the unbusinesslike situation to which Mr. Gordon referred. Even if this change meant that the Steamer Companies would have to increase their supervision—and he was not clear himself why this should be necessary—the Commissioners on their part would certainly have to increase their supervision at the wagon door in view of their definite acceptance of liability at this point.

and in his opinion it was hardly reasonable for the River Companies to take this opportunity of making their demands.

Mr. Roy replied that there was no offer as from the Port Commissioners to the Steamer Companies. The Steamer Companies' liability at present terminated at the stack in the Tea Transit Sheds where they at present handed over. The Steamer Companies now offered to extend their liability to the wagon door and to hand over to the Port Commissioners there. For this extra liability and the extra work entailed they asked that they should be reimbursed from the charge at present collected by the Port Commissioners. If the Commissioners refused this very reasonable offer the Steamer Companies could hardly do more. The question of the loading charge did not concern the Steamer Companies in any way at present. Their offer to take over the extended liability was conditional on the question of the loading charge question being settled between the parties at present concerned before liability was extended.

The Chairman mentioned a point which had been raised in the course of the correspondence. The argument had been used by the Port Commissioners that because a proposed increase in charge was small the tea industry should not object to it. The Chairman said it was desirable to make it quite clear that the industry could not accept such an argument.

There being no further business the meeting separated.

**EXPORT OF TEA WASTE AND FLUFF TO THE
UNITED STATES.**

**From Calcutta Tea Traders' Association, to
Indian Tea Association.**

No. 77-B.—CALCUTTA, 11th July 1918.

I am directed by the Committee of this Association to forward for the consideration of you Committee the accompanying copy of a letter, dated 1st July 1918, from Messrs. Balmer, Lawrie & Co. in this connection. They refer to the prohibition of the import of the above commodity into the United States and suggest that steps be taken with a view to obtain permission from the United States Government for British buyers to ship to their clients the tea waste and fluff for which contracts were in existence before the prohibition was declared.

It appears to the Committee that the Indian Tea Association are in a better position to take the initiative, through the Government of India, putting forward the point made by Messrs. Balmer Lawrie & Co. in connection with stowage, and this Association could then address Government in support. The Committee will be glad to learn that the Committee of your Association are agreeable to take the matter up.

Dated CALCUTTA, 1st July 1918.

From—Messrs. Balmer Lawrie & Co.,

To—Calcutta Tea Traders' Association.

1. We have no doubt that you are aware that the import of the above commodity into the United States is prohibited.
2. The business is largely carried out by the system of making contracts between Sellers and Buyers who act for American firms, these contracts are made for individual or several seasons.
3. As a result of the prohibition we have accumulated stocks for our principals in America, and we have no doubt that other firms, members of the Association, are in a similar position.
4. At the close of the current season we have no doubt that large sums of money will be locked up unless some relief is given.

5. We write to ask if the Association will take such steps as they are able to obtain permission from the United States Government for British buyers to ship to their American clients the Fluff and Tea Waste for which contracts were in existence before the prohibition was declared.

6. We gather from our experience that tea fluff and waste is used by Shipping Companies as rough stowage and that it is welcomed by ships carrying heavy cargo in as much as it is light and being in small bags can be used to fill up space between beams and odd corners which would otherwise be unoccupied. It would seem, therefore, that a steady export of moderate quantities could be made without affecting the tonnage situation and permission from the United States Government to do this would be a very welcome relief to the British buying firms in this port and doubtless to firms in Colombo who act for American constituents.

7. If the Committee decide to assist the position we suggest that the Indian Tea Association & the Ceylon Tea Association be asked to lend their influence as well.

From Indian Tea Association, to Government of India, (DEPARTMENT OF COMMERCE AND INDUSTRY).

No. 724-O.—CALCUTTA, 5th August 1918.

I am directed by the General Committee to invite the attention of the Government of India to the prohibition of the import of tea fluff and tea waste into the United States. I am to explain that the practice is for tea companies, gardens, etc., to contract for the sale of fluff and waste to buyers here who act on behalf of American firms of importers, and that the contracts made usually refer either to the whole of a particular season, or to a period extending over several seasons. The result of the introduction of the prohibition mentioned is that buyers here have accumulated stocks for their principals in America, and unless some measure of relief can be obtained large sums of money will, at the close of the current season, be thus locked up.

2. The suggestion has been made, and the General Committee strongly support it, that steps might be taken with a view to obtaining permission from the United States Government allowing British buyers to ship to their American clients the fluff and waste for which contracts with these clients were in existence before the declaration of the prohibition. It is understood that tea fluff and waste are used by the shipping companies as rough stowage, and that they are welcomed by vessels carrying heavy cargo inasmuch as they are light and, being packed in small bags, can be used to fill up space between beams and in odd corners which would otherwise be unoccupied. It would seem, therefore, that a steady export of moderate quantities could be permitted without in any way

affecting the tonnage situation; and it goes without saying that, if the suggestion were, with the permission of the Government of the United States, given effect to, considerable relief would be afforded to British buying firms in Calcutta who act for American constituents. Doubtless there are also firms in Colombo to whom the relief would be equally welcome.

3. In explaining the position to the Government of India, I am directed to express the hope that Government will take the question up and recommend the adoption of the suggestion.

From Government of India, (DEPARTMENT OF COMMERCE AND INDUSTRY), to Indian Tea Association.

No. 9731.—SIMLA, 14th September 1918.

With reference to your letter No. 724-O, dated the 5th August last, I am directed to say that it has been suggested to His Majesty's Government that, if possible, the Government of the United States of America should be asked to modify the prohibition of the import of tea waste and fluff into that country to the extent of admitting consignments proved to have been contracted for by American firms before the imposition of the prohibition. As it is not improbable that His Majesty's Secretary of State for India will wish to know the extent of these commitments and the amount of tonnage likely to be involved if the concession is granted, I am to request that information on these two points may be collected and forwarded to this Department as soon as possible.

From Indian Tea Association, to Calcutta Tea Traders' Association.

No. 906-O.—CALCUTTA, 20th September 1918.

With reference to your letter No. 77-B, dated the 11th July in the above connection, I am directed to hand you copies of this Association's letter of 5th August to the Government of India, Department of Commerce and Industry, and of Government's reply. It will be noted that a representation has been made to His Majesty's Government that, if possible, the Government of the United States of America should be asked to modify the prohibition of the import of tea waste and fluff into that country to the extent of admitting consignments proved to have been contracted for by American firms before the imposition of the prohibition. Meantime enquiry is made as to the extent of these commitments and as to the amount of tonnage likely to be involved if the concession be granted and I am directed to ask if your association can obtain information on these two points.

[245]

**From Calcutta Tea Traders' Association, to
Indian Tea Association.**

No. 98-B.—CALCUTTA, 23rd October 1918.

I am directed to acknowledge, with thanks, the receipt of your letter No. 906-O dated 20th September, with its enclosures in this connection, and to say that the Committee have read the correspondence with much interest.

In reply to your enquiry I am directed to say that it has been ascertained that about 2300 tons of space for tea waste will be required from now to end of April 1919. In communicating this information to Government attention might again be drawn to the fact that this waste is useful for stowage purposes.

**From Indian Tea Association, to Government of India
(DEPARTMENT OF COMMERCE AND INDUSTRY.)**

No. 1056-O.—CALCUTTA, 9th November 1918.

I have the honour to acknowledge receipt of your letter No. 9731 dated 14th September 1918 with reference to the Committee's representations of 5th August regarding the desirability of inviting the Government of the United States of America to modify the prohibition of the import of tea waste and fluff into that country to the extent of admitting consignments proved to have been contracted for by American firms before the imposition of the prohibition.

2. In order to anticipate the possible request from His Majesty's Secretary of State for information regarding the extent of commitments and the amount of tonnage likely to be involved should the modification asked be granted, the Committee instituted enquiries, and have ascertained that about 2320 tons of space for tea waste will be required from now to the end of April 1919. In communicating this information I am directed to remind you of the fact that tea waste is found very useful for stowage purposes.

**From Indian Tea Association, to Government of India
(DEPARTMENT OF COMMERCE AND INDUSTRY.)**

No. 19-O.—CALCUTTA, 7th January 1919.

I have the honour to invite a reference to the correspondence relating with my letter No. 1056-O, dated the 9th November 1918 regarding the question of inviting the Government of the United States of America to modify the prohibition of the import of tea

waste and fluff into that country to the extent of admitting consignments proved to have been contracted for by American firms before the imposition of the prohibition. I have the honour to enquire whether the Government of India can give the Association any information as to the position of the matter.

From Government of India (DEPARTMENT OF COMMERCE AND INDUSTRY), to Indian Tea Association.

No. 491-D.—DELHI, 16th January 1919.

With reference to your letter No. 19-O, dated the 7th instant, I am directed to say that the Government of India understand that His Majesty's Government have represented to the Government of the United States of America the difficulties arising from the prohibition on the import of tea waste and fluff into that country. A further communication will be made to your Association as soon as the Government of India are informed of the result of the representation.

**PROPOSED V. P. POST BETWEEN INDIA AND
THE UNITED KINGDOM.**

**From Government of Bengal, (COMMERCE DEPARTMENT),
to Indian Tea Association.**

No. 5118-Com.—CALCUTTA, 11th November 1918.

I am directed to forward, for consideration, the accompanying copy of a letter No. 11253, dated the 14th October 1918, from the Government of India, Department of Commerce and Industry, regarding the proposed introduction of a scheme for the exchange of value payable parcels between the United Kingdom and India, and to request that you will be so good as to favour Government with the opinion of your Association on the proposal.

No. 11253.—SIMLA, 14th October 1918.

From—The Government of India, Department of Commerce and Industry,

To—The Government of Bengal, (Finance and Commerce Department).

I am directed to invite a reference to the correspondence ending with Mr. H. C. Streatfield's letter No. 3205, dated the 18th July 1908, regarding the proposed introduction of a scheme for the exchange of value payable parcels between the United Kingdom and India. On previous occasions opinions for and against the scheme were almost equally divided but, as might be expected, while the opinions of consumers were in favour of the proposal, the Trades Associations, which represent the retail shopkeepers, were unanimously opposed to it. In view of this fact His Majesty's Government were informed that the Government of India were not prepared to enter into the arrangement.

2. Intimation has now been received that the General Post Office, London, propose negotiating with the Dominions, and Allied and possibly neutral countries for the establishment of a service for the collection of trade charges on parcels exchanged with the United Kingdom, and the Government of India are invited to co-operate in the scheme.

3. The Government of India recognise that circumstances have changed since 1908, especially as the result of the war, and before

coming to a decision in the matter they would be glad if, after consulting Chambers of Commerce, Trades Associations and such representative bodies as are likely to express useful opinions on the subject, the Government of Bengal would favour them with an expression of their opinion on the subject.

No. 11254.

A copy is forwarded to the Army Department.

2. It is requested that this Department may be furnished with the views of the Army Department as to the introduction of the proposed scheme after a reference to such officers as may be considered advisable.

From Indian Tea Association, to Assam and Surma Valley Branches, Darjeeling, Dooars and Terai Planters' Associations.

No. 1110-O.—CALCUTTA, 26th/27th November 1918.

Proposed value-payable post between India and the United Kingdom.

The views of the Association have been invited by the Government of Bengal, Commerce Department, on a letter of 14th October received by them from the Government of India, Department of Commerce and Industry, regarding the proposed introduction of a scheme for the exchange of value-payable parcels between the United Kingdom and India. The letter from the Government of India is printed in the attached copy of circular No. 482 issued by the Chamber of Commerce, which also incorporates a summary of the correspondence that passed between Government and the Chamber on the subject in 1908.

2. I am directed to ask if you will be good enough to favour the General Committee with an expression of the views of your Branch Association on the proposal.

From Dooars Planters' Association, to Indian Tea Association.

No. 7/4665.—CALCUTTA, 8th December 1918.

Proposed Value-Payable Post between India and the United Kingdom.

In reply to your letter No. 1110-O., of the 27th November 1918, I have to inform you that the members of my Committee are

unanimously in favour of the proposal to institute a value-payable parcels system between India and the United Kingdom.

From Darjeeling Planters' Association, to Indian Tea Association.

Dated DARJEELING, 13th December 1918.

In reply to your No. 1110-O, of the 26-27th ultimo, the Committee of this Association at their meeting held on the 30th ultimo were strongly in favour of the proposed scheme for the exchange of value-payable parcels between the United Kingdom and India.

From Surma Valley Branch, to Indian Tea Association.

Dated CALCUTTA, 13th December 1918.

Proposed introduction of a scheme for the exchange of Value-payable parcels between the United Kingdom and India.

In continuation of my letter of the 1st instant *re* above, I am now directed to forward for the information of your General Committee, copy of a letter addressed by the General Committee of this Branch of the Association, to the Secretary to the Chief Commissioner of Assam in the Public Works Department.

Dated JAFFRIBUND, 13th December 1918.

From—The SECRETARY, Surma Valley Branch, Indian Tea Association,

To—The SECRETARY to the Chief Commissioner of Assam, Public Works Department.

I have the honour to acknowledge receipt of your letter No. 4911—14-B, of the 5th November 1918, on the subject of establishing a V. P. P. system between England and India, and I am directed to say the General Committee of this Branch of the Association are entirely in favour of the scheme. They consider it would be a great advantage—especially to all European residents in the mofussil, who are often indifferently served by the retail trader in India, and are entirely at his mercy as regards prices.

They are also of opinion a V. P. P. system between the United Kingdom and India, would create a healthy competition and keep for the British Empire a certain amount of money now going to America and Japan.

[250]

From Assam Branch, to Indian Tea Association.

No. 343.—JORHAT, 25th December 1918.

Proposed Value-payable parcels between India and the United Kingdom.

I am directed to acknowledge receipt of your letter No. 1111-O, dated the 26th/27th November last on the above subject, and to enclose for your information copy letter of date addressed by this Association to the Hon'ble Mr. F. E. Bull, Secretary to the Chief Commissioner of Assam in the Public Works Department approving the introduction of the scheme.

Dated JORHAT, 25th December, 1918.

From—The SECRETARY, Assam Branch, Indian Tea Association,

To—The SECRETARY to the Chief Commissioner of Assam, Public Works Department.

I am directed to acknowledge receipt of your letter No. 4911—14-B, dated the 5th November last with reference to a scheme put forward by the Government of India for the exchange of value-payable parcels between the United Kingdom and India.

Your letter was considered by the General Committee at their meeting held on the 14th instant when it was unanimously resolved that the introduction of such a scheme be approved as being of the greatest benefit to consumers.

From Indian Tea Association, to Government of Bengal, (COMMERCE DEPARTMENT).

No. 53-O.—CALCUTTA, 14th January, 1919.

I have the honour to refer to your letter No. 5118-Com., dated the 11th November Letter No. 11253, dated 14th October 1918, last forwarding copy of from the Government of India, Department of Commerce and Industry, to the Government of Bengal, Finance and Commerce Department. the marginally noted letter regarding the proposed introduction of a scheme for the exchange of value payable parcels between the United Kingdom and India. You invite the views of this Association on the proposal.

2. The question has been carefully considered by the General Committee. It appeared to them that, from the point of view of the tea industry, the proposal was one which concerned the District Branches and Associations more directly than this Association. For it is known that persons living in the mofussil have expressed dissatisfaction with the service they have received from some of the retail trading houses in the large cities in India; and the adoption of the scheme for the exchange of value payable parcels between the United Kingdom and India might therefore be more attractive to them than it would be to persons living in the cities, who have much greater facilities for obtaining their requirements. The Committee have accordingly consulted the District Branches and Associations. The Dooars Planters' Association and the Darjeeling Planters' Association in Bengal, and the Assam and Surma Valley Branches of the Association in Assam, have all replied to the effect that they favour the proposal, and the General Committee are disposed to endorse this view.

**GOVERNMENT STATISTICS OF
OF CROP.**

**From Indian Tea Association, to Director of
Statistics.**

No. 813-O.—CALCUTTA, 27th August 1918.

I am directed to acknowledge the receipt of your D.O. letter No. 4729 dated 16th August forwarding proof copies of the tables for inclusion in the report on the production of tea in India in 1917. You ask the Committee to examine these and to make any criticisms that may occur to them.

2. I am directed to say that the Committee have carefully scrutinized the figures. They notice that the total production for all India in 1917 is returned as being 9 million lbs less than the production in 1916. The details in respect of North East India, as given in the tables, are as follows:—

	1916 Production		1917 Production	
	lbs.	lbs.	lbs.	lbs.
Assam ...	242,184,571		243,648,706	
Bengal ...	92,644,990		88,308,662	
Bihar & Orissa ..	399,971		309,208	
	385,229,582		332,266,576	

The Committee are very doubtful whether these 1917 figures are correct. It is customary for Agency Houses to exchange figures during the season showing their production and the estimated crop for 1917, based on these figures, was 341 million lbs. as against the 332 million given above—a difference of 9 million lbs.

3. The Committee would also draw attention to the figures given for South India. These are as follows:—

	1916 Production		1917 Production	
	lbs.	lbs.	lbs.	lbs.
Madras ...	11,364,446		11,251,039	
Travancore ...	17,959,801		12,460,017	

The yields from Madras being practically the same in the two years, it is difficult to credit the drop of 5½ million lbs. in the Travancore figures. Indeed, it has been ascertained that in the case of Messrs. James Finlay & Co's. concern in Travancore, there was in 1917 an increase of nearly 1 million lbs. over 1916, the figures being:—

1916 ...	..	..	8,884,000 lbs.
1917 ...	..	..	9,245,000 "

that is to say, on the total figures given in the tables for Travancore, Messrs. James Finlay & Co's. group produced $8\frac{1}{2}$ million lbs. out of 18 millions in 1916 and $9\frac{1}{2}$ millions out of $12\frac{1}{2}$ millions in 1917. If the figures are correct, this means that the production of other estates in Travancore dropped from $9\frac{1}{2}$ million lbs. in 1916 to $8\frac{1}{2}$ million lbs. in 1917. This seems hardly possible.

From Indian Tea Association, to Director of Land Records and Agriculture, Assam.

No. 1079-O.—CALCUTTA, 16/18th November 1918.

I am directed by the Committee of the Indian Tea Association to write you with reference to the report on tea culture in Assam for the year 1917. It is stated in the report that the total outturn of black and green tea during 1917 amounted to 243,648,706 lbs. against 242,184,571 lbs. in 1916—an increase of only 1,464,135 lbs. The Committee would have expected the figures to show a larger increase. It has been, for many years, the practice of the agency houses in Calcutta to exchange each month figures of their output of tea, and the figures relating to Assam so circulated showed 224,373,440 lbs. in 1916 and 228,270,160 lbs. in 1917—an increase of 3,896,720 lbs. on a percentage of the crop against the increase shown in the report of 1,464,135 lbs. on the whole crop.

2. Comparing the figures exchanged by agency houses with those shown in the report, it will be seen that in 1916 the former represented 92·6% of the total production, while in 1917 the percentage is 93·7%. The Committee do not think it is the case that a larger number of estates came under the control of agency houses in 1917, and this being so they are inclined to doubt whether the figures shown in the report are correct. On the assumption that the report figures for 1916 are accurate the total crop for 1917, calculated on the agency returns as representing 92·6% of the total, should be 246,512,000 lbs. or an increase of 4,827,500 lbs. As it is most desirable that accurate figures should be available I am directed to suggest that the returns for 1916 and 1917 should be scrutinised with a view to determining whether they are correct.

3. The Committee recently received, from the Director of Statistics, proof copies of the tables for Letter No. 813-O., dated 27th August 1918 from the Indian Tea Association to the Director of Statistics. These tables include the inclusion in the report on the production of tea in India in 1917, and I am directed to send you for information a copy of their letter to him regarding the figures shown in the tables. It will be seen that the Committee expressed doubt as to the correctness of the figures shewn in the proof tables.

From Director of Land Records and Agriculture, Assam, to Indian Tea Association.

No. Xa-73/714-T.—Camp GAUHATI, 27th November 1918.

With reference to your letter No. 1079-O, of the 18th instant, in which you express the Committee's doubts regarding the accuracy of the figures of Assam tea production given in my reports for 1916 and 1917, I have the honour to point out that the figures given are communicated to me by the Deputy Commissioner of each tea district. He in turn receives the figures from each garden in confidence and communicates to me only the district total. I pointed this out to the Director of Statistics in my letter No. 4735 of 27th of last September and in reply he asked me to have the figures for Lakhipur and Darrang districts re-examined. I have accordingly requested the Deputy Commissioners of these two districts to re-examine the figures, as far as possible. I suggested that a decrease in any garden from the production of the previous year should be pointed out to the Manager who should be asked to explain in view of your suspicions. I have also suggested the local Committees of your Association should be consulted. I do not think that I can do any more than this, but think that the matter might be brought by you to the notice of the Assam and Surma Valley Branches. You will understand that returns made in confidence by individual concerns cannot be published and that it is impossible for Government to make an independent enquiry into the facts. Without the co-operation of the industry the figures cannot be obtained.

From Indian Tea Association, to Assam Branch.

No. 34-O.—CALCUTTA, 10th/11th January 1918.

Comparative figures of the production of tea in Assam in 1916 and 1917.

I am directed to send you for information copies of the 1. Letter No. 1079-O., dated 18th November 1918 from the Indian Tea Association to the Director of Land Records and Agriculture, Assam, with enclosure. 2. Letter No. X.A.-73/714 T., dated 27th November from the Director of Land Records and Agriculture, Assam, in reply. in the years 1916 and 1917, the increase reported in 1917 over the 1916 figures being less than they would have expected to see. They therefore suggested that the returns for the two years should be scrutinised with a view to determining if these were correct. marginally noted letters in the above connection. It will be seen that the Committee expressed doubt as to the accuracy of the comparative figures of production given for Assam

2. The Director of Land Records and Agriculture has explained that he receives from the Deputy Commissioner of each district only the total for that district which is compiled from the figures reported to the Deputy Commissioners by the gardens in his district. He had already asked the Deputy Commissioners of the Lakhimpur and Darrang districts to have their figures re-examined, in consultation with the local Committees of the Assam Branch.

3. Since receipt of the Director's letter, the Committee have gone into the matter in more detail. As you are probably aware, and as explained by the Committee in their letter to the Director, it is the practice of agency houses here to exchange each month figures of their output of tea. These figures represent over 90% of the total crop. They are reported in each case according to production in the principal tea districts, and so far as Assam is concerned, the districts are Assam, Cachar and Sylhet. Comparing the figures of production in these three districts in 1916 and 1917, the figures reported by the agency houses show the following variations :—

Assam decrease, in 1917, of 1·5% as compared with 1916.

Cachar increase, " " " 10·5% " " "

Sylhet " " " 6·5% " " "

These results are shown for comparison with the results as given by the Director of Land Records and Agriculture in the report on tea culture in Assam for 1917 :—

		INCREASE OR DECREASE IN 1917 COMPARED WITH 1916.	
		As reported by agency houses.	As reported by Director of Land Records.
Assam	...	... — 1·5%	— 1·1%
Cachar	...	... + 10·5%	+ 3·7%
Sylhet	...	... + 6·5%	+ 3·8%

4. It will be seen that, so far as Assam is concerned, the overhead decrease in Assam reported by the Director of Land Records and Agriculture in his report is, in point of fact, a little less than the decrease as reported by agency houses. On the other hand, the increases reported in Cachar and Sylhet by the Director are considerably less than those given by the Agency houses' figures. It would therefore appear that the figures in regard to which investigation is required are those of the Surma Valley rather than those of the Brahmaputra valley. At the same time it is noticeable that the figures reported for the different sub-divisions of the

Brahmaputra Valley vary very greatly. The figures as given in the reports on tea culture for 1916 and 1917 respectively are as follows:—

District.	Sub-division.	1916 production.	1917 production.	Increase %	Decrease %
		lbs.	lbs.		
Goalpara ...	Dhubri ...	308,452	277,243	...	10 ⁻¹
Kamrup ...	Ganhati ...	1,282,219	1,080,525	...	15 ⁻⁷
Darrang ...	Tez pore ...	24,413,740	22,889,011	...	6 ⁻²
Darrang ...	Mangaldai ...	7,921,419	8,002,681	1·03	...
	Total Darrang ...	32,335,159	30,891,692	...	4 ⁻⁵
Nowgong ...	Nowgong ...	7,443,178	7,445,041	·03	...
Sibsagar ...	Jorhat ...	21,530,189	22,560,082	4·5	...
Sibsagar ...	Sibsagar ...	20,669,329	20,955,412	...	1
Sibsagar ...	Golaghat ...	15,334,361	16,211,871	5·7	...
	Total Sibsagar ...	57,833,879	59,667,385	3·2	...
Lakhimpur ...	Dibrugarh ...	56,631,904	55,283,747	...	2 ⁻⁴
Lakhimpur ...	N. Lakhimpur ...	5,276,633	4,854,195	...	8 ⁻¹
	Total Lakhimpur	61,908,737	60,137,942	...	2 ⁻⁹

5. The Director of Land Records has already asked the Deputy Commissioners of Lakhimpur and Darrang to have their figures re-examined in consultation with the District Committees. The Committee hesitate to ask you to put any of your other District Committees to unnecessary trouble, but it is of the utmost importance that whatever is possible should be done to put these records on an absolutely accurate basis, and they think it might be useful if the Sibsagar District figures for 1916 and 1917 could be carefully examined. Possibly the 1916 figures are approximately correct, and in that event it would appear that the error is in the 1917 figures: on the other hand, if the latter are accurate, the error must be in the 1916 figures. The Sibsagar Sub-Division shows a decrease of 1% in 1917, but each of the other two Sub-Divisions shows a considerable increase. The Goalpara and Kamrup figures form such a small percentage of the total production of the Valley that any discrepancies there would hardly affect the general average, and the variation in the case of Nowgong is so small that it is perhaps not necessary to have it investigated.

6. Perhaps your Committee might be able to say, from a general examination of the figures as tabulated above, whether the variations are such as they would, from their local knowledge, have expected.

**From Indian Tea Association, to Surma Valley
Branch.**

No. 35-O.—CALCUTTA, 10th/11th January 1919.

*Comparative figures of the production of tea in Assam in 1916
and 1917.*

I am directed to send you for information copies of the marginally noted letters

1. Letter No. 1079-O., dated, 8th November 1918 from the Indian Tea Association to the Director of Land Records and Agriculture, Assam, with enclosure.

2. Letter No. X. A.—73/714 T., dated 27th November from the Director of Land Records and Agriculture, Assam, in reply.

Assam in the years 1916 and 1917, the increase reported in 1917 over the 1916 figures being less than they would have expected to see. They therefore suggested that the returns for the two years should be scrutinised with a view to determining if these were correct.

2. The Director of Land Records and Agriculture has explained that he receives from the Deputy Commissioner of each district only the total for that district which is compiled from the figures reported to the Deputy Commissioners by the gardens in his district. He had already asked the Deputy Commissioners of the Lakhimpur and Darrang districts to have their figures re-examined, in consultation with the local Committees of the Assam Branch.

3. Since receipt of the Director's letter, the Committee have gone into the matter in more detail. As you are probably aware, and as explained by the Committee in their letter to the Director, it is the practice of agency houses here to exchange each month figures of their output of tea. These figures represent over 90% of the total crop. They are reported in each case according to production in the principal tea districts, and so far as Assam is concerned, the districts are Assam, Cachar and Sylhet. Comparing the figures of production in these three districts in 1916 and 1917, the figures reported by the agency houses show the following variations :—

Assam decrease, in 1917, of 1.5% as compared with 1916.

Cachar increase, in 1917, of 10.5% " " "

Sylhet increase, in 1917, of 6.5% " " "

These results are shown for comparison with the results as given by the Director of Land Records and Agriculture in the report on tea culture in Assam for 1917 :—

	INCREASE OR DECREASE IN 1917 COMPARED WITH 1916	
	As reported by agency houses.	As reported by Director of Land Records.
Assam	- 1.5%
Cachar	+ 10.5%
Sylhet	+ 6.5%

4. It will be seen that, so far as Assam is concerned, the overhead decrease in Assam reported by the Director of Land Records and Agriculture in his report is, in point of fact, a little less than the decrease as reported by agency houses. On the other hand, the increases reported in Cachar and Sylhet by the Director are considerably less than those given by the agency houses' figures. It would therefore appear that the figures in regard to which investigation is required are those of the Surma Valley rather than those of the Brahmaputra Valley. The figures reported for the different Sub-Divisions of the Surma Valley are as follows :—

District.	Sub-Division.	1916 production. lbs.	1917 production. lbs.	Increase %	Decrease %
Cachar	Silchar	27,128,594	27,739,574	2.3	...
	Hailakandi	6,184,993	6,834,319	10.3	...
	Total Cachar	33,823,587	34,573,893	8.7	...
Sylhet	N. Sylhet	3,159,425	3,035,852	...	3.9
	Karimganj	16,321,368	16,368,028	.2	...
	S. Sylhet	21,122,280	22,668,134	7.3	...
	Habiganj	7,146,289	7,512,991	5.1	...
Total Sylhet		47,749,360	49,575,005	3.8	...

5. In the case of Cachar, the agency houses' figures indicated an increase of 10.5%, and Hailakandi shows practically this increase, while Silchar is very far short of it. In the case of Sylhet the increase reported by the agency houses was 6.5%, and North Sylhet and Karimganj are both much less. The object of the General Committee in writing you is to ascertain whether it is possible for you, through your District Committees, to have the figures for 1916 and 1917 closely scrutinised with a view to establishing where there are any discrepancies. The Committee hesitate to trouble you in the matter, but it is of course of the utmost

importance that the crop returns as reported by Government should be absolutely accurate, and it seems clear that there are errors somewhere. Possibly the 1916 figures are approximately correct, and in that event it would appear that the error is in the 1917 figures: on the other hand, if the latter are accurate, the error must be in the 1916 figures.

6. Perhaps your Committee might be able to say, from a general examination of the figures as tabulated above, whether the variations are such as they would, from their local knowledge, have expected.

No. X A-73/68-T.—Camp DALGAON, 24th January 1919.

From—The DIRECTOR, Land Records and Agriculture, Assam,

To—The DIRECTOR of Statistics, Calcutta.

With reference to the correspondence ending with Memo. No. 715 T., dated the 27th November 1918, regarding the accuracy of the figures of Assam tea production given in my report for 1917, I have the honour to furnish below revised figures of the production of black tea in the districts of Darrang and Lakhimpur for 1917 and to request that necessary corrections may be made in the statement forwarded with this office letter No. XA-73/2956, dated the 18th June 1918 :—

	lbs.	lbs.
Total Darrang district—for	30,891,692	read 31,118,580
" Lakhimpur "	60,137,942	" 60,201,835
" Brahmaputra Valley "	159,499,808	" 159,790,589
" Assam "	243,127,292	" 243,418,073

According to the revised figures there is an increase of 290,781 lbs. of black tea over the original total and the difference is due to one return being originally in maunds instead of pounds in Darrang and the omission of one garden in Lakhimpur.

2. A copy of this letter is being forwarded to the Secretary, Indian Tea Association, for information.

Memo. No. XA-73/69-T.

Camp Dalgaon, 24th January 1919.

Copy forwarded to the Secretary to the Indian Tea Association, Calcutta, for information in continuation of my letter No. 714-T, dated the 27th November 1918.

J. McSWINEY,
Director of Land Records and
Agriculture, Assam.

**From Indian Tea Association, to Director of Land
Records and Agriculture, Assam.**

No. 143-O.—CALCUTTA, 3rd February 1919.

I have the honour to acknowledge the receipt of your endorsement, No. X A-73/69-T, dated the 24th January 1919, forwarding for information a copy of your letter of the same date to the Director of Statistics with reference to the figures of Assam tea production. The Committee notice that the effect of the revision of the 1917 figures for Darrang and Lakhimpur is to increase these slightly, with a corresponding increase in the outturn for the Brahmaputra Valley.

2. I am directed to invite a reference to the enclosed copies of Letters Nos. 34-O. and 35-O. dated 11th January 1919, from the Indian Tea Association to the Assam Branch and the Surma Valley Branch respectively. "Assam"—i.e., the Brahmaputra Valley—circulated among agency houses here showed a decrease of 1·5% against a decrease of 1·1% as shown by you in your figures. The effect of the revision for the districts of Darrang and Lakhimpur therefore is to make the discrepancy between the two sets of figures even wider.

3. As explained in the Committee's letters to the Branches, it would appear as if the figures which most require revision are those relating to the Surma Valley, as there are much more serious discrepancies both in Cachar and Sylhet between the figures as reported by agency houses and those reported by you, than there are in the case of the Brahmaputra Valley. The Committee have asked the Surma Valley Branch whether it is possible for them, through their district Committees, to have the figures for 1916 and 1917 closely scrutinised with a view to establishing where the discrepancies are. The Committee will advise you in due course as to the result of their reference to the Branches.

No. 144-O.

Copy forwarded for information to the Director of Statistics, with reference to letter No. XA-73/68-T, dated the 24th January from the Director of Land Records and Agriculture, Assam, to his address.

**NOTE ON THE PRODUCTION OF TEA IN INDIA—
FORM FOR THE COLLECTION AND
TABULATION OF STATISTICS.**

**From the Director of Statistics, to Indian Tea
Association.**

No. 1358.—CALCUTTA, 13th March 1918.

I have the honour to enclose a copy of the form* for the collection and tabulation of statistics of the production of tea in India, which was last revised in 1907 in consultation with your Association. I shall be obliged if your Association will offer destructive or constructive criticisms regarding the improvement in the form at present in use.

2. The Chairman of the United Planters' Association of Southern India suggests that the words *faltoo*, *ticca* or *bustee*, which were inserted in the foot note to column 10 (temporary labour) in accordance with the proposal made in paragraph 2 of your letter No. 500-O., dated the 14th July 1903, should be explained in English for the benefit of the South Indian tea planter. I have, therefore, to request that you will be so good as to furnish this Department with the English equivalents of the terms in question for insertion in the foot note in question.

An early reply will be much appreciated.

**From Indian Tea Association, to the Director of
Statistics.**

No. 285-O.—CALCUTTA, 4th April 1918.

I have the honour to acknowledge the receipt of your letter No. 1358, dated the 13th March, with reference to the form issued for the collection and tabulation of statistics of the production of tea in India. The form was last revised in 1907, and you invite any suggestions which the Committee may desire to offer regarding its improvement. You refer in particular to the suggestion of the Chairman of the United Planters' Association of Southern India to the effect that the words *faltoo* or *ticca* or *bustee* in the foot note to column 10 should be explained in English for the benefit of the South Indian planter. These words were introduced on the suggestion of this Association in 1903 to explain the term "temporary labour".

2. I am directed to explain that it is not easy to give a definite translation of the terms mentioned, although these terms are well understood on tea estates generally in North India. But as it appears that the terms are not familiar to planters in Southern India it occurs to the Committee that it might be better to endeavour to obtain a classification of the whole labour force on other lines on a basis which would be generally applicable to all tea estates whether in North or in South India. For this purpose the Committee would suggest that the classification of labour under the two heads "permanent" and "temporary" should be given up and that there should be substituted a classification of labour as "garden labour" and "outside labour". The term "garden labour" would include everything that is now included under the heading "permanent labour", and the term "outside" would cover all other labour which now comes under "temporary labour". A classification on this basis would be satisfactory so far as Northern India is concerned, but the General Committee would suggest that you should consult the Chairman of the United Planters' Association as to whether it would be equally suitable in the case of South Indian estates.

3. The General Committee have no other comments to make on the form, which appears to be adequate. Should you desire it they will be glad to consult the local and Branch Associations on the general question and also with regard to the point regarding the classification of labour which is dealt with in the foregoing paragraph. This will take a little time and the General Committee think it desirable that they should not meantime delay their reply to you.

From the Director of Statistics, to Indian Tea Association.

No. 2076.—CALCUTTA, 12th April 1918.

I have the honour to acknowledge and to thank you for your letter No. 285-O., dated the 4th April 1918, regarding the proposed classification of the labour force in tea gardens into "garden labour", and "outside labour" and to say that, as suggested by you, the Chairman of the United Planters' Association of Southern India has been asked for an opinion on your Committee's proposal. In the meantime I should be obliged if you would consult your local and Branch Associations, as proposed in paragraph 3 of your letter.

From Indian Tea Association, to the Director of Statistics.

No 707-O.—CALCUTTA, 30th July 1918.

I am directed to refer to the correspondence regarding the classification of the labour force in tea gardens. As requested in

your letter No. 2076, dated 12th April, the General Committee have consulted the local and branch Associations regarding the suggestion that the existing classification should be given up and that there should be substituted for it a classification into "garden labour" and "outside labour". When considering the replies received from these Associations the General Committee have also had before them the papers forwarded with your letter No. 2737 of 4th May containing opinions expressed by representatives of the United Planters' Association of Southern India.

2. The General Committee have found it a matter of some difficulty to reconcile the views expressed in the different districts. The Assam Branch, and the Dooars, Darjeeling and Terai Planters' Associations, all approve of the General Committee's proposed classification as "garden labour" and "outside labour". The Surma Valley Branch, however, favour the retention of the existing classification into "permanent labour" and "temporary labour", with alterations in the definitions of these terms; while the papers you have forwarded containing the views expressed in Southern India indicate that the proposed classification into "garden labour" and "outside labour" is open to much misconstruction there.

3. After carefully considering the different opinions put forward, the General Committee have come to the conclusion that the most satisfactory classification, which would, they think, be applicable to all districts, is the following :—

a.—Garden Labour—defined as "the number living and working on the garden."

b.—Outside Labour, Permanent—defined as "the number working regularly on the garden, but living outside it".

c.—Outside Labour, Temporary—defined as "all labour not coming under the headings (a) and (b).

No. 708-O.

Copies of the above forwarded for information to the Secretary, Assam Branch, Indian Tea Association, with reference to his letter of 1st July.

Copies of the above forwarded for information to the Secretary, Surma Valley Branch, Indian Tea Association with reference to his letter of 5th May.

Copies of the above forwarded for information to the Chairman, Dooars Planters' Association, with reference to his letter No. 18-1517 of 6th May.

Copies of the above forwarded for information to the Secretary, Darjeeling Planters' Association, with reference to his letter of 14th May.

Copies of the above forwarded for information to the Honorary Secretary, Terai Planters' Association, with reference to his letter of 29th April.

CALCUTTA, }
30th July 1918. }
(Sd.) D. K. CUNNISON,
Assistant Secretary.

**From Director of Statistics, to Indian Tea
Association.**

No. 5240.—CALCUTTA, 24th August 1918.

I have the honour to acknowledge and to thank you for your letter No. 707-O., dated the 30th July 1918, regarding the classification of the labour force in tea gardens and to say that the matter is still under consideration and a further communication will be made as soon as possible.

**From Director of Statistics, to Indian Tea
Association.**

No. 6313.—CALCUTTA, 7th November 1918.

In continuation of the correspondence ending with this office letter No. 5240, dated the 24th August 1918, I have the honour to enclose an extract from a letter from the Chairman, United Planters' Association of Southern India, on the classification of labour force in tea gardens and to request the favour of the opinion of your Association on the points raised with special reference to the questions asked in the last para of the letter. It is presumed that garden labour (item a) mentioned in para 3 of your letter of 30th July, is permanent.

2. An early reply will be much appreciated.

Extract from a letter from the Chairman, United Planters' Association of Southern India, dated Nilgiris, the 25th September 1918.

There are at present two labour Acts in force—

Act 1 of 1903

Act 13 of 1859

I am only considering the former as the second is I imagine, bound sooner or later to be withdrawn, (this is only my own opinion). Act 1 of 1903—permits of a Labour Contract being entered into for a period not exceeding 1 year. It is customary on Estates not to enter into contracts for more than 10 months—as the majority of our so called permanent labourers go to their country for two months at least in the year to attend to their own properties or those of their landlords. This defines our so called permanent labour, although there may be a few who for some reason or other find it advisable not to return to their "mother country"—but they are not worth considering.

Class 2.—Local Labour—This covers the Indigenous Population and although in some instances they may be resident on Estate lands—they do not reside in Estate lines, but in huts built by themselves on the waste or reserve lands belonging to an estate—(Local Labour to us means Indigenous Labour).

Class 3.—Coast or temporary Labour—These are short term workers. The greater percentage of whom do not enter into contract on an Estate or either are their names recorded on the Check Roll, but in nearly every instance the daily total of Labourers goes down to the "Maistry or Contractors" account in a lump. The three classes of Labourers employed on Southern India Estates are therefore :—

a. Permanent, b. Local, c. Temporary (coast)
and these definitions are perfectly understood by South Indian Planters. The Indian Tea Association suggestions

a.—*Garden Labour*, defined as the number living and working on the Garden —would this cover our permanent Labour ?

b.—*Outside Labour* permanent—defined as the number working regularly on the garden but living outside it. Would this cover our Local Labour ?

c.—This would cover our Coast or short terms labourers.

From Indian Tea Association, to Director of Statistics.

No. 1071-O.—CALCUTTA, 14th November 1918.

I have the honour to acknowledge the receipt of your letter No. 6313 dated the 7th November 1918, regarding the classification of the labour force in tea gardens. It does not appear to be an easy matter entirely to reconcile Southern and Northern India very accurately, but the Committee think that the definitions suggested by them in their letter to you No. 707-O of 30th July last cover the South Indian classifications sufficiently closely, and that these might be adopted, the understanding, so far as Southern India is concerned, being as stated in the letter of 25th September from the Chairman of the United Planters' Association of Southern India to you.

From Director of Statistics, to Indian Tea Association.

No. 6526.—CALCUTTA, 25th November 1918.

I have the honour to acknowledge and to thank you for your letter No. 1071-O, dated the 14th November 1918, containing the views of your association on the points raised by the Chairman of the United Planters' Association of Southern India regarding the uniformity of classification of the labour force in tea gardens in India.

**BENGAL PREVENTION OF ADULTERATION
BILL 1918.**

**From Indian Tea Association, to Bengal Chamber
of Commerce.**

No. 1141-O.—CALCUTTA, 10th December 1918.

Bengal Prevention of Adulteration Bill 1918.

I am directed to acknowledge the receipt of your letter* No. 2647 dated the 28th November, and its accompaniments, in the above connection.

2. The points raised in the paper have received the careful attention of the Committee. They notice that Mr. Newby suggested certain amendments with regard to the provisions in the Calcutta Municipal Bill, 1917, corresponding to the similar provisions in the above Bill. These suggestions were made with a view to the protection of the Indian public against unsound and adulterated tea, and tea waste. Messrs. Orr Dignam & Co., point out that the use of tea is at present confined to an infinitesimally small proportion of the population and that it cannot therefore be regarded as an article of common consumption like milk, ghee or mustard oil. And as tea waste and sweepings are used otherwise than for purposes of drink they are doubtful whether any proposal to prohibit the sale of these articles would be supported by Government; but they suggest a possible amendment which would make Government intervention possible later on in case of need.

3. I am directed to say that the Committee agree with Mr. Newby's suggestions. It may be the case that tea is not at present used by the population to anything like the same extent as milk, ghee etc, but its consumption is on the increase, and energetic steps are being taken by the Indian Tea Cess Committee to popularise its use. This being so, it seems to the Committee of the utmost importance that every possible precaution should be taken to ensure the purity of the article made available, particularly in the districts of Bengal outside Calcutta, where supervision is probably less effective than in Calcutta itself. The Committee therefore hope that the Chamber will press for modifications of the Bill on the lines suggested by Mr. Newby.

4. The Committee notice that Mr. Newby refers to the dual system of licensing of tea shops in Calcutta, and expresses the opinion that such a system is unnecessary. The Committee understand that the Police regard it as essential that all eating houses should be licensed by them as well as by the Corporation, and they are not disposed to take exception to this provision. So far as they know, however, the point does not arise in connection with the Bengal Prevention of Adulteration Bill, which does not apply to Calcutta.

* Not printed.

SCHOOL OF TROPICAL MEDICINE.

From the Honorary Secretary, School of Tropical Medicine Endowment Fund, to Indian Tea Association.

In continuation of the correspondence regarding the annual contribution promised by your Association for five years to enable a whole time research worker to be employed in the Calcutta School of Tropical Medicine on the investigation of tropical diseases of economic importance to your industry, I write to report that the Bengal Government have now received a letter from the Government of India recording that the Secretary of State for India has sanctioned my proposals and the offer of the Bengal Government to be responsible for any additional cost which may be incurred over the Rs. 20,000 a year to be contributed by your Association.

2. In their letter the Government of India add the following. "I am to state that unless the Committee of each of the above mentioned associations make it a condition that the research workers shall be Europeans, the Government of India reserve to themselves the right to depute either Indian or European Medical Officers." The Bengal Government in forwarding the file to me have requested me to ascertain the view of your Association on the point raised by the Government of India. The matter is one for your Committee to decide, but I may say, that I never contemplated any but European Medical men being employed as the whole time research workers on the high pay of professors of the school in connection with researches on the labour forces, which will require tactful handling. Moreover, in my letter to the Government of Bengal of 13th March 1916, reporting the success of my appeal to your Association I wrote as follows. "The sum of Rs. 20,000 a year was asked for on the supposition that it will allow of the employment of a whole time well qualified European Medical man, and to supply him with an Indian assistant and leave something over for travelling and other expenses. Either fairly junior Indian Medical Service men from the Bacteriological Department or candidates for that branch of the service, or medical men who have already done research work in India, such as Dr. Bentley and possibly other doctors employed by tea-garden or other such agencies, should be employed on a similar scale of pay to that which has already been recommended for the professorial staff of the School of Tropical Medicine including the local allowances, private practice in all forms being prohibited absolutely."

3: I am also glad to be able to report that the scheme I submitted to the Government of Bengal about a year ago for forming a Governing Body of medical men to administer the public contributions for research work in the school of tropical medicine has recently been considered by the Bengal Government, and is likely to be sanctioned at an early date. Under this scheme each of the Associations,

including yours, which are contributing to the support of a whole time research worker will be entitled to nominate a medical man connected with the industry to be a member of the Governing Body, who will advise regarding the research work to be taken up for the benefit of his industry. This body will include the Director-General I. M. S., as President and the Surgeon-General, Bengal as Vice-President, so it should serve well to advise both your Committee and the Government of Bengal on any points which may arise in the future regarding the research work to be done for your Association. If your Committee should decide that it wishes the European medical men to be appointed as whole time research workers, as originally contemplated during the first five years already arranged for, at the end of that period, when the question of the renewal of the arrangement comes up, the point raised by the Government of India may be considered by the Governing Body in the light of the experience then gained, and your Association advised accordingly in the matter.

4. I have also been considering whether it will not be possible to start some research work for your Association without waiting for the opening of the school, which is not yet in sight, while it may have to be postponed for a year or two after the war is over on account of the necessity of opening leave widely for the I. M. S. after it has been closed for a number of years. In the meantime it may be possible to take up some work on the important subject of hookworm disease under the control of the Governing Body of the Endowment Fund above referred to. Possibly only a part of the full sum promised would be necessary for this purpose, but I shall be glad to learn your views on this point. If this work is taken up shortly it will be necessary to employ several Indian medical men on comparatively low pay in the place of a whole time European research worker, but the work will be largely the practical application of known methods rather than the original research contemplated when the school is opened, so this need not prejudice the question raised in para. 2 above.

**From Indian Tea Association, to the Honorary
Secretary, School of Tropical Medicine
Endowment Fund, Calcutta.**

No. 1018-O.—CALCUTTA, 25th October 1918.

I am directed by the Chairman to acknowledge receipt of your letter of 28th September 1918, which was before the Committee at a recent meeting and duly considered.

2. There are three points raised in your letter to which you invite replies. The first point makes enquiry as to whether this Association's promised contributions of Rs. 20,000 annually for five years were made on the understanding that the research workers to be appointed should be Europeans. The second point relates to the

Governing Body of medical experts in connection with which the Committee are pleased to note that your scheme is likely to be sanctioned shortly by the Government of Bengal. The final point is in connection with your suggestion that the funds promised might be utilised, without waiting for the opening of the school, for research work on Hookworm disease under the control of the Governing Body with Indian medical men on comparatively low pay to undertake the work in place of the whole-time European research worker to be appointed when the school is opened.

3. With regard to the first point I am directed to explain that the contributions promised by the Indian Tea Association were certainly given on the understanding that a whole-time well qualified European medical officer would be appointed, with Indian assistants, on the understanding you mention, and this being so, the Committee are compelled to stipulate for such an appointment as a condition of the subscriptions in question.

4. As regards the nominees allowed to the Association on the Governing Body the Committee presume the fact of Government's sanction to your scheme will be duly intimated to them. They fear, however, that medical men may not be readily available in the tea districts who could usefully serve as representatives, and that it might be an advantage to have a business man as the Association's representative in place of the medical man you propose. They commend this suggestion to your consideration.

5. In connection with the final question of starting research work on Hookworm disease under the conditions mentioned above, the Committee are in entire sympathy with your proposal to proceed with the work for which the funds will be made available on learning from you when you require them. In this connection, however, the Committee venture to suggest that a reference might be made to Dr. R. A. Murphy, Secretary, Assam Branch, British Medical Association, Jokai P. O., Dibrugarh, through whom it may be possible for you to ascertain the views of representative medical men in the tea districts as to the research work you propose. Regarding the question of employing Indian medical men in this advance research work the Committee agree that this should not prejudice the question of employing a European when the school is opened but they fear it may make his appointment more difficult.

SCHEME FOR A HOSPITAL AT SHILLONG.

From Indian Tea Association, to the Chief Commissioner of Assam, (MUNICIPAL DEPARTMENT).

No. 333-O.—CALCUTTA, 18th April 1918.

I am directed to refer to your letter* No. 393-M, dated the 17th January 1918 forwarding plans and estimates for the construction of a sanitarium for Europeans at Shillong. The plans and estimates are prepared on the basis of providing accommodation for twelve patients, and it is noted that the initial expenditure is estimated at Rs. 1,05,410 and recurring expenditure at Rs. 21,472 with estimated recoveries at Rs. 24,474. You add that the Chief Commissioner was unable, in the existing financial circumstances, to commit the Administration in regard to the assistance that may be expected from it but that he entertained no doubt that, when normal financial conditions are restored, the local Administration will give due consideration to the question.

2. The matter has been very carefully considered by the General Committee of this Association in consultation with the Assam and Surma Valley Branches. While they recognise the great desirability of having a hospital of the kind in Shillong, they fear that, as Government are unable to support the scheme financially under present circumstances, there is little likelihood of the scheme materialising meantime. In this opinion the Assam and Surma Valley Branches agree. It would appear, therefore, that the matter must stand over until the conditions are more favourable.

3. I am directed to express to you the cordial thanks of the Association for the trouble that has been taken in preparing the plans and estimates, which are returned herewith.

From the Honorary Treasurer, Lady Minto's Indian Nursing Association, to Indian Tea Association.

DIBRUGARH, 18th April 1918.

I beg to enclose a copy of a letter I have received from the Hon. Mr. A. R. Edwards, Second Secretary to the Government of Assam regarding a proposed Nursing Home in Shillong under the management of this Association. By it you will see that Government is willing to bear half the cost of upkeep should the Home not be self-supporting, and half the necessary initial expenditure, and the Central Committee of this Association have promised two nurses.

* See 1917 Report p. 245.

As an Institution of this sort is very urgently required especially in connection with the Pasteur Institute, and as accommodation in the hotels is booked up months ahead, I trust you will take the matter up and use your influence with Agency Houses in Calcutta to obtain subscriptions towards it.

Allowing for receipts at only Rs. 20 per day average the loss would work out at about Rs. 600 a month of which Government would pay half leaving Rs. 300 to be found by the tea and other industries, but with increased accommodation, the receipts would go up without a corresponding rise in expenditure, and I think that after a year's working the Home would be self-supporting.

If gardens subscribing to this Association would pay to the Home the same subscription as they pay for the working in the plains, viz., Rs. 20 per annum for each Manager, and Rs. 5 for each Assistant, we could carry on with confidence for the present, and probably save sufficient to enlarge the Home in the future.

D. M. No. 2650-M.—SHILLONG, 15th April 1918.

From—The HON'BLE MR. A. R. EDWARDS,

To—A. L. PLAYFAIR, Esq., Honorary Treasurer, Lady Minto's Nursing Association, Assam.

Miss Campbell lately arrived in Shillong, and she, Banatvala, Botham and I discussed the question of a temporary Nursing Home for Shillong. Though you and I have not had any correspondence on the subject, I understand from Miss Campbell and Banatvala that you are very interested in it and that you are prepared kindly to do what you can to help us in the scheme:

2. The only house which we are able to get for this season is "Rosewood", a house in cantonments. Unfortunately we cannot obtain any guarantee as to security of tenure, nor can we come to an arrangement under which we shall get compensation for any additional buildings which we may erect.

3. By slight alterations, estimated to cost some Rs. 300, we shall have accommodation for two nurses and three patients in the house itself. In view of what I have stated above, we propose to try to get a more suitable house next season with security of tenure where we might safely put up some extra quarters, should this be desirable and should funds permit. Meantime we propose as a temporary measure to make use of this house with accommodation for only three patients. Should any body or individual come forward and offer to put us up extra quarters, for say two patients, at their own cost on the understanding that the money spent might be to a great extent a dead loss, the matter of enlarging the home even this year might be considered.

4. Very roughly estimated the initial cost is likely to be Rs. 6,000 :—

	Rs.
Furniture, linen, plate, crockery, medical equipment, etc. (the house is to some extent furnished) say	4,500
Small alterations in house and rent for 2 or 3 months before the home is started say ...	700
Total ...	5,200

I would give outside figure of Rs. 6,000. The recurring monthly cost is likely to be, again very roughly, as follows :—

	Rs.
1. Nurses' salaries and allowance ... say 300	
2. Menial establishment ... 150	
3. Rent and taxes ... 120	
4. Food for patients and nurses ... 500	
Total ...	1,070

To be on the safe side we might put it down at Rs. 1,200. We propose that the charges shall be Rs. 15 a day for individuals or the dependents of individuals whose pay is over Rs. 500 a month and Rs. 12 a day if not more than Rs. 500 a month. As you will see, if every room were occupied throughout the whole of the year and our figures are correct, the home would be self-supporting but would pay little or nothing on initial expenditure. In fact, however, we must expect that it will be run at a loss, at any rate till we can arrange for more accommodation; it is most unlikely that we shall never have vacancies.

5. I understand that you are quite willing that it should be run in connection with the Assam Branch, Lady Minto's Nursing Association provided that the funds of the Association are not jeopardised. We propose to keep the funds entirely separate from the ordinary funds of the Association and do not wish to make the Association in any way responsible.

6. With the Chief Commissioner's permission I am now to ask you whether you can obtain for us any support from the planting community, and if so, what. What we suggest is that they should contribute at least half the total initial cost after the grant, if any, which we may obtain from the Central Committee of the Lady Minto's Nursing Association, has been deducted from that cost. As regards recurring expenditure we make the suggestions—

- (a) that the planting community should give such monthly subscription as you can raise, or

(b) that they should guarantee half the loss, if any, or the actual working of the home apart from the initial expenditure. We think that Government would probably furnish not more than half of the initial expenditure and would either guarantee to pay half the loss on the working of the home or would make up any small deficiency which might remain after the planting community had subscribed to a resonable amount.

7. I should explain that should subscriptions be so generous that there is any surplus after paying working expenses our idea is that this surplus should go towards the development or the running of the home. In other words, the funds of the home would be kept entirely separate and used only for the benefit of the home.

I omitted to say that we do not propose that the use of the home should be confined to subscribers to the Lady Minto's Nursing Association and to those belonging to them.

I am afraid that this will mean some considerable tax on your time and energy, but anything which you can do in the matter will be accepted gratefully. The outline of the scheme is, I must admit, somewhat crude, but time is short and what will be done largely depends on the support which the proposal may receive.

Another point which I omitted to mention is that we cannot borrow money from Government. As the initial expenses will be somewhat heavy and Government will under our proposals be contributing not more half of them, we are likely to have some difficulty in finding ready money. It would be convenient, therefore, if donations towards initial expenses could be realised and sent to me at an early date.

Miss Darbyshire has promised to let us have two extra Minto Nurses specially for the Home; we understand that we shall have to pay for them at the lowest subscription rates. We want to open the Home as soon as possible and hope to be able to do so within a few weeks.

**From Indian Tea Association, to the Honorary
Treasurer, Lady Minto's Nursing
Association, Assam Branch.**

No. 523-O.—CALCUTTA, 6th June 1918.

I am directed to acknowledge the receipt of your letter of 18th April in the above connection, and to express regret that it has not through pressure of other work, been replied to sooner. The letter was before the Committee of the Association at a recent meeting, and the proposals contained in it were then very carefully considered,

2. As you are no doubt aware, the Committee have recently been in correspondence with the Administration of Assam regarding a scheme for the construction of a sanitarium for Europeans at Shillong. Plans and estimates were prepared by the Administration on the basis of providing accommodation for twelve patients but it was explained that, under existing financial circumstances, the Chief Commissioner was unable to commit the Administration in regard to the assistance that might be expected from it. No doubt, however, was entertained that, when normal financial conditions are restored, the local Administration will give due consideration to the question. In the circumstances the General Committee felt reluctantly compelled to come to the conclusion that there was little likelihood of the scheme on these lines materialising, and in this opinion the Assam and Surma Valley Branches agreed.

3. The scheme now suggested is of course on a different basis entirely. The scheme for which plans and estimates were prepared by Government required an initial expenditure exceeding a lakh of rupees, whereas under the scheme now put forward the initial cost is not expected to exceed Rs. 6,000. On the other hand the accommodation which would be available is very inadequate, the house in view having sufficient only for two nurses and three patients. Under the circumstances explained by Mr. Edwards regarding the absence of security of tenure, and the absence of any arrangement under which compensation would be paid for any additional buildings put up, it is hardly likely that the Nursing Home would be capable of much expansion; for a scheme on this scale the Committee think it better that direct application should be made for subscriptions, than that a recommendation should be issued by this Association.

DARJEELING LABOUR RULES.

**From Indian Tea Association (DARJEELING & DOOARS
SUB-COMMITTEE), to Darjeeling Planters'
Association.**

No. 8-G.—CALCUTTA, 1st May 1918.

The Darjeeling and Dooars Sub-Committee have read with a good deal of surprise the remarks made in the above connection by the late President of your Association at the annual general meeting on 9th March last. They cannot but feel that the Hon'ble Mr. Irwin was under a complete misapprehension when he spoke as he did, and in case the members of your Committee may be disposed to share his views they desire to suggest that his remarks should be studied in conjunction with the file on the subject.

2. It is not necessary to go back further than August of last year. With your letter of 15th August you forwarded a copy of the agenda for the extraordinary general meeting of members of your Association to be held on the 25th. Item 2 of the agenda was :—

To consider, and if thought fit, to adopt the following resolution :—

“ That the resolution regarding the majority of 90 per cent. passed at the Annual General Meeting of the Association held on the 10th March 1917 be rescinded, and, that if the proposed new rules be adopted by a majority of members present in person or by proxy at this meeting that the said rules be binding on all the members of the Association, provided also that the Indian Tea Association accept the same.”

Item 8 was :—To consider the proposed Labour Rules, and if approved by a majority of members present in person or by proxy, to adopt the same as rules of the Association binding on all the members, subject to the same being accepted by the Indian Tea Association.

It was thus a cardinal feature of the procedure proposed that the rules should be accepted by this Association. The Sub-Committee wrote on 20th August acknowledging receipt of the agenda, suggesting postponement of your meeting to allow a more extended consideration of the proposed rules, and pointing out the objections to making labour rules binding on members of the Association or compulsory in any way. It was too late to postpone the meeting, which took place as arranged. The resolution referred to in item

No. 2 of the agenda quoted above was carried, and the following resolution was also carried :—

"That the proposed Labour Rules be adopted as rules of the Association binding on all the members subject to the same being accepted by the Indian Tea Association."

In your letter of 29th August reporting that the meeting had taken place you wrote :—"It was pointed out to the members present "that any decision arrived at by them would be subject to the "approval of your Association and on this distinct understanding the "business was proceeded with."

3. Thereafter further correspondence took place with you, to which detailed reference is not necessary. On the 22nd November the Sub-Committee addressed you at some length and this letter was before your Committee at their meeting on 24th idem. It was recorded in the proceedings of that meeting that "it was decided "before taking any further action in the matter that the Secretary be "directed to forward copies of this letter to every member of the "Committee to enable them to carefully consider the same, and to "bring the matter up for further discussion at the next meeting." There, so far as the Sub-Committee know the matter rested until the annual general meeting of your Association. They do not know whether it had meantime been further discussed as they have not received any reply to their letter of 22nd November.

4. There is no necessity to discuss the merits of the question on this occasion and what the Sub-Committee wish is, as they have said above, that the members of your Committee should carefully consider the file on the subject in view of the Hon'ble Mr. Irwin's attack on this Association.

He said :—"When these rules were submitted to the Committee of the parent Association that body refused to ratify them. I cannot help saying that I think it was a very great pity and, I think, almost *ultra vires* on their part, for the Committee of the Indian Tea Association to interfere. I had hoped that we had found a basis on which to work but this has been wrecked by the Indian Tea Association".

These remarks would of course convey to any person not acquainted with the history of the case that this Association, or the Sub-Committee, had intervened on their own initiative and without being invited or consulted. In point of fact, as explained above, the acceptance of the rules by this Association was from the very beginning an essential feature of the procedure proposed by your Association in view of which the imputation of unwarrantable interference on the part of this Association is obviously out of place.

Surely in such circumstances this Association, through the Sub-Committee, have a right to expect another reception to their invited opinion than it has had, and they desire to lodge a respectful

but emphatic protest against the application of the terms "interfering" and "wrecking" in relation to the actual circumstances which ought to have been familiar to your late Chairman. Even if that opinion were not supported by the advice of the Association's solicitors—and it is so supported—it was given in good faith; for that reason, if for no other, the Hon. Mr. Irwin's remarks are regrettable, the more so when it is remembered that the Sub-Committee are still without a reply to their letter to you of 22nd November.

**From Darjeeling Planters' Association, to Indian
Tea Association, (DARJEELING & DOOARS
SUB-COMMITTEE).**

Dated DARJEELING, 14th May 1918.

I enclose an extract from the minutes of a meeting of the Committee of this Association held on the 27th ultimo which speaks for itself.

"4. The President drew the attention of the meeting to the fact that no further action had apparently been taken in connection with the proposed Labour Rules since the receipt of the letter dated the 22nd November 1917, from the Indian Tea Association from which it would appear that the Darjeeling and Dooars Sub-Committee of the Indian Tea Association had taken the proposed rules as final, whereas the President informed the meeting he was under the impression they had been submitted as a basis for discussion. The President proposed, and Mr. C. F. C. Steward seconded, that the Indian Tea Association be requested to appoint a small Sub-Committee to consider the rules submitted, and, to redraft such of them as in their opinion might seem advisable.

Mr. E. J. Kingsley proposed, and The Hon'ble Mr. Irwin seconded, as an amendment, that any redrafting of the rules that might be necessary should be done by this Association, and that the Indian Tea Association should not be asked to draw up rules for regulating Labour in this District. On the amendment and the original resolution being put to the meeting, the original proposition was declared carried by 9 votes to 7."

**From Darjeeling Planters' Association, to Indian
Tea Association, (DARJEELING & DOOARS
SUB-COMMITTEE).**

Dated DARJEELING, 25th May 1918.

Your No. 8-G of the 1st instant was laid before a meeting of the Committee of this Association held on the 25th May last. With reference to the letter of the 22nd November last on this

subject I beg to draw your attention to my letter to you of the 14th instant which is in reply to that letter. I have also been instructed to forward you two extracts* which I give at foot from a letter received by the President of this Association from the Hon'ble Mr. H. R. Irwin which speak for themselves.

* "2. The remarks, I made at the Annual General Meeting of the Association, to which exception is taken by the Indian Tea Association, were the expression of my own opinion on the subject."

"I may say that whilst expressing my opinion I never intended anything in the nature of an objectionable 'attack' on the Indian Tea Association."

**From Indian Tea Association, (DARJEELING & DOOARS
SUB-COMMITTEE), to Darjeeling Planters'
Association.**

No. 14-G.—CALCUTTA, 9th August 1918.

I am directed by the Darjeeling and Dooars Sub-Committee to forward to you an analysis of the correspondence which has taken place last year and this year between your Association and them on the above subject. The Sub-Committee are forwarding the analysis to you as they feel that there is some misunderstanding as to the precise position and history of the question, and they are anxious that it should be cleared up.

2. As the points dealt with in the correspondence are summarised in the analysis* enclosed, it is not necessary to refer to them here in any detail. But the Sub-Committee wish to point out that they are still without any reply to the points raised in their letter of 22nd November last to your Association; for it is impossible to regard your Secretary's letter of 14th May as being an adequate reply to these points. The points were:—

- (a) The objection to the labour rules being made an integral part of the rules of your Association on the ground that such action is *ultra vires*: the Sub-Committee's contention in this respect being supported by legal opinion.
- (b) The objection to the labour rules being made compulsory.
- (c) The point that the rules were in some cases defective.
- (d) The representation that the Proprietors of Estates, who are not, except in the case of proprietary concerns, members of your Association, should be the signatories of the rules in order to make them binding in all circumstances.

* Not printed.

3. It is important that these points should be cleared up particularly if the Sub-Committee are expected to assume, from the terms of the minutes of meeting of your Committee held on 27th April last, that they have been requested to appoint a Committee to redraft the rules. They are doubtful as to whether this is intended, and they do not feel that any useful purpose would be served by their taking any action until they know the position of your Committee regarding (a) the points referred to above and (b) the remarks of the Hon'ble Mr. Irwin at your last annual meeting. So far as the labour rules are concerned, is it the desire of your present Committee that rules should now be drafted on a voluntary basis?

With regard to the latter part of the correspondence, relating to the Hon'ble Mr. Irwin's remarks at your annual meeting, the Sub-Committee have noted that he disclaims the intention of anything in the nature of an objectionable attack on this Association. They are unable to reconcile this statement with Mr. Irwin's remarks as reported in the proceedings of the meeting, and they particularly desire to invite your attention to their letter No. 8-G of 1st May to your Association in this connection. They think this letter calls for a fuller reply than your Secretary's letter of 25th May, and they will be glad to know whether, after considering the position as explained in their letter of 1st May, your Committee endorse Mr. Irwin's remarks at your annual meeting or if they dissociate themselves from these.

**From Darjeeling Planters' Association, to Indian
Tea Association (DARJEELING & DOOARS
SUB-COMMITTEE).**

Dated SONADA, 12th August 1918.

I am in receipt of your letter No. 14-G. of 9th instant, together with an analysis of correspondence in connection with proposed Labour Rules for this district. You have also kindly sent me 20 copies of the above. I shall send one copy to each member of the D. P. A. Committee for their information. The subject generally will, I hope, be fully considered at a meeting of the Committee as soon as possible, probably at the meeting to be held on Saturday, the 28th September next. I had fully intended to take up this matter myself with a view of clearing the unfortunate misunderstanding that has existed for some months past. Early in July I instructed our Secretary, Mr. Wrangham Hardy, to furnish me with copies of the correspondence, and extracts from the minutes, of the various meetings at which the proposed Labour Rules were discussed, but he has not yet been able to submit them, hence the reason for the apparent inaction on my part.

**From Darjeeling Planters' Association, to Indian
Tea Association (DARJEELING AND DOOARS
SUB-COMMITTEE).**

Dated SONADA, 23rd September 1918.

Darjeeling Labour Rules.

I have the pleasure to advise that copies of your letter No. 14-G., of 9th ultimo, was circulated to the members of Committee of the Darjeeling Planters' Association for information. It was thereafter brought up at a meeting of the Committee held on the 31st August, and, after discussion, it was resolved :—“That “the members of this Committee disassociate themselves from the “statement made by the late President in his speech at the Annual “General Meeting when he said ‘I think it was a very great pity, ‘and I think, almost *ultra vires* on their part, for the Committee ‘of the Indian Tea Association to interfere’. This statement is “obviously wrong as the correspondence on the subject shews that “the opinion of the Darjeeling and Dooars Sub-Committee of “the Indian Tea Association was invited by the Darjeeling Planters’ “Association.”

It was further resolved :—“That the Darjeeling and Dooars Sub-Committee of the Indian Tea Association be thanked for “their trouble in reviewing the proposed Labour Rules submitted “last year, and, for their valued opinion thereon, and trusting they “will continue to help us with their advice and opinion.”

I have further to advise that a new set of Labour Rules has been drawn up and will be placed before the General Committee in meeting on the 28th current, and if approved, a copy of them will be forwarded to the Darjeeling and Dooars Sub-Committee for their consideration and comment.

I enclose herewith extracts* of letters from several members of the Committee, Darjeeling Planters' Association, regarding Mr. Irwin's remarks at the annual meeting of the Association held in March last, for the information of the members of the Darjeeling and Dooars Sub-Committee.

It is not necessary for me to go into the various points raised in your letters of 22nd November 1917, and 9th August last, as the question of the proposed labour rules being made an integral part of the rules of this Association is no longer contemplated.

I greatly regret the misunderstanding that has existed between this branch of the Indian Tea Association, and the Darjeeling and Dooars Sub-Committee, and hope the recent action of the Committee as herein reported will be accepted as satisfactory.

* Not printed.

[282]

**From Indian Tea Association (DARJEELING & DOOARS
SUB-COMMITTEE), to Darjeeling Planters'
Association.**

No. 17-G.—CALCUTTA, 30th September 1918.

Darjeeling Labour Rules.

I am directed to acknowledge the receipt of your letter of 23rd September in the above connection. The Sub-Committee have noted with interest the terms of the resolutions adopted at the meeting of your Committee held on 31st August, and they are glad that the questions outstanding have now been so satisfactorily settled. They will, I am to say, be pleased to give any assistance they can in connection with the new set of labour rules which has been framed for consideration.

**From Darjeeling Planters' Association, to Indian
Tea Association (DARJEELING & DOOARS
SUB-COMMITTEE).**

Dated DARJEELING, 1st November 1918.

Your No. 17-G of the 30th September last was laid before a meeting of the Committee of this Association held on the 26th ultimo and ordered to be recorded with satisfaction. At the same time certain proposed rules were further considered and after certain amendments therein it was unanimously decided to forward the same to you and to request you to lay the same before the Darjeeling and Dooars Sub-Committee of your Association for favour of their opinion on the same. I am therefore forwarding four copies of the proposed rules* as finally amended and approved by the Committee of this Association, and shall be glad if you will kindly lay the same before your Sub-Committee and communicate to me their opinion on the same in due course. After the opinion of your Sub-Committee is obtained, and, if the same is favourable, the rules will then be printed and circulated to all the members of this Association, and an Extraordinary General Meeting will be called for the purpose of adopting the same.

I am sorry I cannot send you more copies as I only had sufficient printed for the use of the Committee, and trust you will be able to make these four copies do, and if you can return one or two of the copies after your Sub-Committee have considered the same I shall be much obliged.

* Not printed.

**From Indian Tea Association (DARJEELING & DOOARS
SUB-COMMITTEE), to Darjeeling Planters'
Association.**

No. 3-G.—CALCUTTA, 8th January 1919.

I am directed to acknowledge the receipt of your letter of 1st November in the above connection. The Sub-Committee have carefully considered the draft of the proposed rules forwarded with your letter, and I now enclose a note * embodying their remarks regarding it. No important principle is involved in any of the changes proposed by the Sub-Committee except with regard to the proposal that all sums adjudicated by the Tribunal shall be paid into the funds of the Darjeeling Planters' Association. As pointed out in the note, this is wrong, as it is a principle of all arbitrations that the complainant is entitled to any penalty awarded by the arbitrators. If the note were adopted as it stands there would be no inducement for any signatory to the agreement to proceed to arbitration for he would incur a good deal of trouble, and probably inconvenience, in carrying through his part of the arbitration, with no prospect of getting any compensation and with the possibility of losing the case and having to pay the costs. It is the essence of the rules that they provide a procedure under which a signatory who has suffered a definite loss may recover compensation from the party who is declared by the arbitrators to be in the wrong.

2. With regard to the procedure in connection with the adoption of the rules, you propose that, when finally approved, they should be circulated to all members of your Association with a view to calling an extraordinary general meeting of the Association for their adoption. The Sub-Committee do not think a meeting such as you suggest is necessary. The idea is to get as many signatories to the rules as possible irrespective of whether they are members of the Association, and the Sub-Committee think the best procedure would be to send copies of the rules as agreed on to the proprietors or managing agents of all gardens in the Darjeeling District for the purpose of ascertaining whether they are agreeable to sign them.

* Not printed.

TERAI DISTRICT LABOUR RULES.

**From Indian Tea Association, (DARJEELING AND DOOARS
SUB-COMMITTEE), to Terai Planters' Association.**

No. 18-G.—CALCUTTA, 26th October 1918.

Minutes of your Committee meeting on 2nd October 1918.

With reference to the record in these minutes of the withdrawal of the Hansquah Tea Estate from membership of your Association, the Darjeeling and Dooars Sub-Committee have asked me to draw your attention to the fact that all the other Branch and local Associations recognise the desirability of including all employers of coolie labour in the tea districts as signatories to labour rules irrespective of whether they are members of the local Association or not.

**From Terai Planters' Association, to Indian Tea
Association.**

Dated PAHARGOONIAH, 28th October 1918.

In reply to your letter of 26th instant I beg to hand you copies of correspondence* between the Manager of Hansquah and myself as Honorary Secretary of Terai Planters' Association.

I trust a perusal of same will explain the position.

**From Indian Tea Association, (DARJEELING AND DOOARS
SUB-COMMITTEE), to Terai Planters' Association.**

No. 21-G.—CALCUTTA, 14th November 1918.

I am directed to acknowledge the receipt of your letter of 28th October and its accompaniments. It appears from the papers that there are, in the Terai, two Associations, one the Terai Planters' Association, and the other the Terai District Labour Association, the rules of the latter providing that its executive control shall be vested in the Honorary Secretary and Committee of the Terai Planters' Association as elected year by year. And it is recorded in the proceedings of the meeting of the Committee of the Terai Planters' Association, held on 2nd October that it had been previously decided that gardens not subscribing to the funds of the Planters' Association should not be allowed to be members of the Labour Association.

* Not printed.

2. From the experience of the working of combinations of employers in other districts in regard to labour matters, the Sub-Committee are of opinion that the arrangement in the Terai is not the most satisfactory one that could be obtained. It seems to them very desirable that adherence to an agreement regarding labour should not be made contingent on membership of a District Association formed for general purposes; and the practice in other districts is to have a labour rules agreement which is signed by the adherents thereto. In the case of the Brahmaputra and Surma Valleys, where the labour rules agreements are signed in each case by some 95% of the acreage under cultivation, signature to the rules is open to any concern, whether a member of the Indian Tea Association or the Local Branch, or not. In the case of the Dooars, signatories must be members either of this Association or of the Dooars Association, but the bulk of the gardens in the district belong to one or other of the Associations, and there, also, is in the case of the Brahmaputra and the Surma Valleys, adherence is obtained by the signature of an agreement, and not by membership of a "Labour Association". In the case of Darjeeling, labour rules are at present under consideration, and when these are introduced they will, it is expected, take the place of the existing "Labour League" to which many gardens in the district do not, the Sub-Committee believe, belong.

3. The Sub-Committee would suggest for the consideration of your Committee the desirability of changing the system now in force in the Terai, and replacing the Labour Association by a signed agreement, adherence to which should be, they would recommend, independent of membership of any Association and open to any concern in the district. One great advantage of the labour agreement system, as against a Labour Association, is that no governing body is necessary, as the agreement would contain certain provisions and would provide rules for arbitration in any disputes that might arise.

4. Should your Committee desire it, the Sub-Committee will be glad to go further into the matter and to offer any assistance which they may be able to give. The Sub-Committee would, in any case, be obliged if you would be good enough to send them for information the following papers :—

- (a) The rules of the Terai Planters' Association.
- (b) List of members of the Terai Planters' Association.
- (c) The rules of the Terai District Labour Association.
- (d) List of members of the Terai District Labour Association.

It would also be helpful if you could send the Sub-Committee lists showing gardens in the Terai which are not

- (e) Members of the Terai Planters' Association.
- (f) Members of the Terai District Labour Association.

**From Terai Planters' Association, to Indian Tea
Association.**

Dated PAHARGOOMIAH, 23rd November 1918.

I am in receipt of your letter of 14th November for which I am obliged and which I shall bring up before my Committee at our next meeting. There are in this District two Associations the Terai Planters' Association, and the Terai District Labour Association just exactly as there are in the Dooars. Adherence to the Labour Association Rules is obtained by the signature of the Managing Agents of individual gardens and the Terai District Labour Association is merely a name, it might just as easily be known as the Terai Labour Agreement System or the Terai Labour Rules Agreement or any other name. I quite agree with the Sub-Committee that adherence to a labour agreement should not necessarily be contingent on membership of a District Association, and there is nothing in our Rules demanding it, but at the time when this matter was decided there was only one garden under European management that subscribed nothing to the funds of the Planters' Association yet enjoyed all the privileges of the Labour Association, and it was then decided that all gardens enjoying the privileges of the Labour Association ought to be members of the District Planters' Association. I am afraid I cannot agree with the statement made in your para 3 viz., that for a labour agreement system no governing body is necessary, in my opinion some sort of governing body is a necessity whatever the Labour agreement system may be, for reference in cases of disagreement, or in cases of either party in an arbitration case refusing to settle up in accordance with the decision of the arbitrators there must be some higher authority to refer to.

I enclose copy of our Terai District Labour Association Rules which I venture to suggest the Sub-Committee will find as comprehensive as those in vogue in any other District. Rules for our Terai Planters' Association have just been revised and are now in the printers' hands. I shall let you have a copy as soon as I receive them.

I have to thank the Sub-Committee for their offer of assistance and to say that all assistance in these matters is gratefully accepted.

Appended please find list* of members of the two Associations.

Before closing this letter there is one matter which is giving a great deal of trouble in this District with regard to the working of the Labour Rules and that is, that after much trouble I succeeded in getting quite a large number of the native managed concerns to join the Labour Rules but having joined it, it is most difficult to get some of the Managers to act up to the Rules: would it not be possible to bring some pressure to bear on the offending Managers through their

* Not printed.

Calcutta Agencies or through their Head Offices wherever they be? The matter has become so bad that the question has now arisen as to whether we ought not to cut off the names of all native managed concerns from our Labour Association membership.

**From Indian Tea Association, (DARJEELING AND DOOARS
SUB-COMMITTEE), to Terai Planters' Association.**

No. 1-G.—CALCUTTA, 6th/7th January 1919.

Labour Rules.

I am directed to acknowledge the receipt of your letter of 23rd November on the above subject. It has received the careful consideration of the Sub-Committee, and I am to explain to you the points which have occurred to them in connection with the Terai District Labour Rules, and the various matters referred to in your letter. It will be convenient to deal with these in order.

2. You explain that there are, in your district, two Associations "just exactly as there are in the Dooars". So far as the Sub-Committee know, there is in the Dooars only the one Association, the Dooars Planters Association. They understand there is no Labour Association there, the system being one of signature to a Labour Rules Agreement. With regard to the point you make as to adherence to a labour agreement not necessarily being contingent on membership of a District Association, and the reason for varying this principle, the point of view in other districts is, the Sub-Committee believe, that it is of the utmost importance, in the interest of settled labour, to have every concern that can possibly be obtained in the labour rules agreement even although some of them may not be members of the District Association; for it is generally considered that the disadvantage of having any important concern outside the labour rules agreement outweighs the disadvantage of its being a non-member of the Association. Your argument would, indeed, appear to be rather contradictory, because with two separate Associations, a Planters' Association and a Labour Association, there should not *prima facie* be any real objection to a concern "enjoying all the privileges" of the one Association although not a member of the other.

3. You continue that you cannot agree that for a labour agreement system no governing body is necessary. You suggest that there must be a governing body "for reference in cases of disagreement or in case of either party in an arbitration case refusing to settle up in accordance with the decision of the arbitrators there must be some higher authority to refer to." That the retention of a "governing body" is not completely adequate is evident from the last paragraph of your letter. No such governing body is established in the case of the labour rules in the other districts. If considered

desirable, provision may be made for the appointment of arbitrators by the Committee of the local Association. Or, as in the case of the Terai rules, each party may be empowered to appoint his own arbitrator, subject, in the event of his failing to do so, to the appointment being made by the Committee of the local Association; but even this proviso is unnecessary, for it is open to the signatories to accept a clause in the rules providing that if either party fails within a reasonable time to appoint his arbitrator, the arbitrator appointed by the other party shall act as if he were sole arbitrator.

4. With regard to the case of a party refusing to settle in accordance with the award, the practice in the Brahmaputra and Surma Valleys is to provide that, in such a case, no cognisance will be taken of any claims he may have until he does so settle. But in any case, the Sub-Committee think that some of the difficulties complained of in this connection might be more easily got over if the labour rules were always signed by proprietors or managing agents, as is the case with the labour rules in the other districts. As they understand the position, the Terai Labour Rules are in some cases signed by the managers, not by the Managing Agents. The point you mention in the last paragraph of your letter is of course one of great importance. Similar difficulties have not been experienced to any serious extent in other districts, and it is difficult to suggest a satisfactory way of dealing with it in the Terai without knowing the names of the offenders. If you could furnish the Sub-Committee confidentially with the names of those to whom you refer it might be possible to suggest a remedy.

5. Turning now to the rules themselves, it is noticed that these begin with a provision that "executive control" of the Association shall be vested in the Committee of the Planters' Association. As pointed out above, there should be no necessity for any "executive control" of a labour rules agreement, which should itself provide all the machinery necessary.

6. Rule III (2) is open to objection as it provides a procedure empowering the Committee of the Terai Planters' Association to adjudicate in a particular case, and to impose a penalty, without giving the party complained against an opportunity of stating his case.

7. Rule VII (10) is also open to objection. It provides that in all arbitrations the arbitrators shall send a copy of the decision *with full details* to the Secretary of the Association. "With full details" is too vague: the proceedings in an arbitration ought to be matters for the arbitrators and the parties only. It should be sufficient for the arbitrators to send a copy of their award.

8. Rule IX is open to serious objection. It provides a procedure for altering the rules by a three-fourths majority. As rule VIII provides that six calendar months' notice must be given before a member of the Labour Association may withdraw, it follows that a signatory who was in the minority in a question of altering the rules

purports to be bound for six months by such alteration. It is quite conceivable that an alteration might be introduced under Rule IX to which some signatories seriously objected : it is therefore inequitable that such signatories should be bound for six months by rules to which they would probably never have subscribed in the first place had they contained the particular provision in question.

TEA LEASES IN JALPAIGURI AND DARJEELING.

Dated CALCUTTA, 7th November 1918.

From—F. D. ASCOLI, Esq., Secretary, Board of Revenue,
" Bengal,

To—A. D. PICKFORD, Esq., Chairman, Indian Tea Association.

The Board of Revenue has lately been revising the rules for the grant of leases of waste lands in Jalpaiguri and Darjeeling for tea cultivation. These rules, as you know, are somewhat antiquated and to a certain extent out of date and it has been the intention of the Board to make them more applicable to present circumstances. The rules are not quite ready yet but they are sufficiently advanced now for you to see that they contain no important changes of principle at all; but at the same time the Board would like to have the opinion of the Tea Association on the draft rules. Possibly it would save time if after you have perused them we could discuss them together as I shall then be able to explain any points that have not been made clear. Would you let me know if this arrangement would suit you. We are particularly anxious to have the rules issued as soon as possible as they are at present delaying the issue of the Board's Waste Land Manual.

NOTE.

The main object in the revision of these rules has been to bring up to date the provisions for the granting of preliminary leases and to lay down definite rules for the renewal of leases. The form for preliminary occupation has not been changed and the revised forms of leases will be based on the provisions of the rules. For convenience of reference I note below the most important changes:—

Rule 2 (e) is new and is based on the general policy of Government.

Rule 6 (d) is new.

Rule 12 includes certain changes in procedure.

Rule 26 (a) is new and is in accordance with the present agreement between the Tea Association and Government—an agreement which is being infringed in some cases at a loss to Government.

Rule 26 (b) is new and necessary in view of the effort to prevent soil denudation.

Rules 26 (c) and (d) are new and chiefly formal.

Rule 28 is new but merely refers to procedure.

Rule 29 is only modified.

Rule 31 is merely redrafted.

Rule 35 is chiefly a redraft of the old rule and simplifies the rules regarding registration.

Rule 36 is new but a routine matter.

Rule 43 is new and essential.

Rules 45—47 are new but refer to Deputy Commissioner's routine work.

Rules 48—52 are self explanatory, though new.

Rule 53 is modified but contains no new principles.

Rule 54 replaces a very complicated provision by a simple rule.

Rule 55 is new but deals only with official routine.

**From Indian Tea Association, (DARJEELING & DOOARS
SUB-COMMITTEE), to Darjeeling and Terai Planters'
Associations.**

No. 23-G.—CALCUTTA, 5th December 1918.

Rules for the grant of preliminary leases of waste lands for tea cultivation in Jalpaiguri and Darjeeling.

The Association have been informed that the Board of Revenue, Bengal, has lately been revising the above rules. The rules are, they state, somewhat antiquated and to a certain extent out of date, and it is the Board's intention to make them more applicable to present circumstances. A copy of the draft rules* as revised is enclosed herewith, along with a note by the Board explaining the principal alterations and additions. The Board are particularly anxious to have the new rules issued soon, as pending them the issue of the Waste Land Manual is being delayed, and in sending the papers to the Association for perusal they ask that any criticisms should be communicated as soon as possible.

2. The Sub-Committee see nothing in the amendments to which objection can fairly be taken, but they are inclined to think that the rules should be amplified as regards the non-availability of reserve forest tracts for tea leases, which is conditional and not absolute, as indicated by the words "generally" in rule 1, and "ordinarily" in rule 2. The Sub-Committee also suggest the introduction of a rule to the effect that the dereservation of forest tracts, which would make these available for tea leases under the

* Not printed.

rules, should be notified by publication in the official Gazette, as the matter is of great importance to estates which border the present forest reserves.

3. Perhaps you will be good enough to communicate your views as to the draft revised rules at the earliest possible date.

**From Indian Tea Association, (DARJEELING AND DOOARS
SUB-COMMITTEE) to Messrs. Orr, Dignam & Co.**

No. 24-G.—CALCUTTA, 20th December 1918.

Tea leases in Jalpaiguri and Darjeeling.

I am directed to send you a file of papers in connection with the above subject. The file deals with the revision of the rules for the grant of leases of waste lands, and of the rules for the maintenance and renewal of tea leases, in the districts named. The rules as they stand at present, will be found on pages 25, etc., of the Manual of the Law to provide for the adjudication of claims to waste lands, Act XXIII of 1863, a copy of which is sent herewith. Attached to the typed copy of the revised rules on the file there is a note by the Board of Revenue explaining the object of revision, and the main changes which are proposed.

2. The points in connection with the revised rules which have so far occurred to the Sub-Committee as requiring consideration are indicated in the letters addressed by them to the Dooars, Darjeeling and Terai Planters' Associations and in the reply from the Dooars Planters' Association of 9th December, particularly those relating to the amplification of the rules as regards the non-availability of reserve forest tracts for tea leases, the suggested introduction of a rule to the effect that the dereservation of forest tracts should be notified, and the changes proposed in rules 48 to 52. The latter may be as explained self-explanatory but the possibilities involved by some of the provisions are not easy of comprehension. I am directed to ask if you will be good enough to advise the Sub-Committee generally with regard to the revisions, and particularly with reference to the points mentioned in these letters.

3. It will be seen that the matter is one of considerable urgency, and I am directed to express the hope that it will be possible for you to advise the Sub-Committee at an early date.

From Messrs. Orr, Digham & Co., to Indian Tea Association.

No. 19212.—CALCUTTA, 30th December 1918.

Tea leases in Jalpaiguri and Darjeeling.

We duly received your letter No. 24-G. of the 20th instant and have carefully perused and considered the proposed amendments in the rules relating to leases of waste lands in Jalpaiguri and Darjeeling with particular reference to the points indicated in your correspondence with the Dooars, Darjeeling and Terai Planters' Association.

Broadly speaking these amendments are not of a revolutionary character and do not seek to introduce drastic changes in the existing rules. Some of them, however, relate to matters of policy whilst others are likely to affect existing leases; and it is with these that we propose to deal in this letter.

1. Reserve Forest.—No change is proposed in the existing rules regarding the availability of reserve forest. We note, however, that the Darjeeling and Dooars Sub-Committee consider that these rules should be amplified so as to exclude reserve forest tracts from tea cultivation. This is a matter of policy on which Government is not likely to change its present attitude particularly having regard to the possibilities of commercial expansion in the near future. We do not, however, see any objection to the point being taken up; and the object which the Sub-Committee have in view would, we think, be served if the word "ordinarily" appearing between the word "not" and the word "be" in the first line of rule 2, was expunged and the following proviso was added at the end of rule 2, namely:—

"Provided that the local Government may at any time, by notification in the official gazette declare that any particular area to which this rule may for the time being be applicable shall thenceforth be available for lease."

2. Riverside Tracts.—The existing rules do not contain any reservation in respect of riverside lands. The amendments proposed by sub-clause (e) of rule 2 are intended to constitute "lands within a distance of 100 ft. on either side of any considerable stream or water course" into reserve areas. We do not know how far this amendment will affect tea cultivation but it is apparently dictated by recent policy of Government regarding navigable rivers.

3. Jote Lands.—The question, whether the present practice of allowing jote lands to be bought up and converted into tea estate should be discontinued on the lines indicated in the minutes of the proceedings of the Committee of the Dooars Planters' Association,

held on the 5th November last, is a matter beyond our province to advise upon; but it seems to us that the grounds urged by that Committee are of sufficient importance to warrant a representation being made to Government to reserve for rice and grain cultivation an area commensurate with the population of the districts concerned. In this connection we should mention that the proposed proviso (d) to rule 6 would to some extent restrict the practice complained of.

4. Conditions of Lease.—It is pointed out in the note attached to Mr. Ascoly's letter to Mr. Pickford, dated the 7th instant, that the amendment proposed by sub-clause (a) rule 26 which purports to reserve to the Board of Revenue the power to enter in leases conditions controlling the establishment and management of markets and bâts—have been framed in accordance with the present agreement between the Tea Association and Government. This agreement is not before us and we do not know how far it warrants the proposed modifications.

5. Erection of Boundary Marks.—Rule 29 purports to lay down the manner in which boundary marks should be erected around demised areas; and we should invite the attention of the Committee to the provision which empowers the Deputy Commissioner to require the erection of a "continuous trench" for the demarcation of boundaries. This provision appears to us to be somewhat stringent.

6. Re-Survey on Re-Settlement.—We do not see any necessity for re-survey at the time of renewal of a lease and even if such survey was considered expedient it would not, we think, be fair to saddle the lessee with the expenses thereof which in the case of a large estate might amount to a considerable sum. If this rule was retained in its present form then a proviso should be inserted prescribing the maximum amount of costs chargeable thereunder.

7. Renewal of Leases.—The proviso to rule 48 reserves to Government the power to introduce new clauses and conditions in renewed grants of existing leases. The rule, no doubt, provides that such additions and conditions should not be inconsistent with the conditions of existing grants; but there is nothing to prevent the incorporation of a new clause of unusual stringency about a matter on which the existing lease may be silent. We, therefore, suggest that the words "and do not impose any restriction on such existing grant" should be inserted after the word "grant" at the end of the first sentence of rule 48.

The amendments do not appear to us to call for any further comments; and subject to the foregoing remarks, we agree with your Committee that they may be accepted.

We return the file of correspondence and copy of Waste Land Manual forwarded by you of which kindly acknowledge receipt.

CONVERSION OF JOTE LAND INTO TEA.

From Dooars Planters' Association, to Indian Tea Association.

No. 18-4072.—BARADIGHI, 10th November 1918.

I enclose herewith an extract from the proceedings of a recent meeting of this Association, when this subject was considered. My Committee will be glad to learn the opinion of the Committee of the Indian Tea Association, especially in regard to a representation to Government, as outlined in the minute.

Extract from the Proceedings of the Committee Meeting of the Dooars Planters' Association, held on the 5th November 1918.

Conversion of jote land.—The Chairman of the Toorsa-Jainti Sub-district had written a letter in which he complained that so large an area of jote land was being bought up and converted into tea estates, that the food supply of paddy from the immediate district was seriously endangered. He stated also that some areas of land which were applied for years ago, were then refused by Government in order to conserve the food supply of the district. Now however, some of this has been allowed to be converted. The Sub-district desired the intervention of the Committee of the Association.

The Committee discussed the matter at length. Those members present from the Toorsa-Jainti Sub-district thought that the safety line in this respect had now been reached. Communications out of the district were bad, depending upon one kutcha road which is in a very poor condition; and forest borders a large part of the district. Rivers again made free communication difficult in the rains. The majority of the Committee were generally of the opinion that in the future any conversion proposals in relation to jote land in the neighbourhood of existing estates should be referred to the Dooars Planters' Association for the opinion of the members whether such area can be converted without endangering the food supply of any Sub-district. It was considered that an area of adjoining jote land, *pro rata* to the existing area of tea and to the populations of the gardens, should be reserved for the supply of paddy and foodstuffs. Owing to the very high rainfall and the proximity of the Dooars to the Hills, roads and railways cannot be relied upon for foodstuffs. Further if all supplies of food have to be imported, the prices will rise to such an extent that it will be a serious deterrent to the settlement of labour.

The Committee decided, however, that, before any representation is made, the opinions of the Indian Tea Association and of the Superintendents of London Companies should be obtained. The matter is then to be brought up for further consideration at a General Meeting.

**From Indian Tea Association, (DARJEELING AND DOOARS
Sub-Committee), to Terai Planters' Association.**

No. 22-G.—CALCUTTA, 5th December 1918.

I am directed to acknowledge the receipt of your letter No. 18-4072, dated 10th November with, its accompaniment, in the above connection. The matter has been carefully considered by the Sub-Committee, who have not so far heard of its having become of pressing urgency in Sub-districts other than Toorsa-Jainti. They fully realise that any extensive curtailment of Jote areas might have a very serious effect on the supply of locally grown foodstuffs, and might also disturb labour conditions. For these reasons they think it desirable that your Association should address Government in the matter, reminding them of their former refusal to lease out Jote lands for tea cultivation in order to conserve the food supply of the district.

2. In connection, generally, with the question of the rules for the grant of preliminary leases of waste lands for tea cultivation in Jalpaiguri and Darjeeling, the Association have been informed that the Board of Revenue, Bengal, has lately been revising these rules. The rules are somewhat antiquated and to a certain extent out of date, and the Board state that it has been their intention to make them more applicable to present circumstances. A copy of the draft rules* as revised is enclosed herewith, along with a note† by the Board of Revenue, explaining the principal alterations and additions. The Board are particularly anxious to have the new rules issued soon, as pending them the issue of the Waste Land Manual is being delayed, and in sending the papers to the Association for perusal they ask that any criticisms should be communicated as soon as possible. It will be noticed that it is proposed to insert a new clause—6(d)—providing that no application which involves the conversion of Jote lands shall be entertained unless the applicant has obtained the previous permission of the Deputy Commissioner to purchase the jotos; and that, where applications for the purchase of jote lands are numerous, the fact should be reported to the Commissioner for orders. This provision does not of course go as far as your proposal, which is that in future any conversion proposals in relation to jote lands in the neighbourhood of existing tea estates should be referred to the Dooars Association for opinion as to whether the area can be converted without endangering the food

* Not printed.

† See page 200.

supply of any sub-district. The Sub-Committee are doubtful if this proposal would be accepted by Government, and as stated above, they consider that the proper line to take would be to remind Government of their former refusal to lease out jote lands for tea cultivation in order to conserve the food supply of the district.

3. With regard to the revised rules generally, the Sub-Committee see nothing in the amendments to which objection can fairly be taken, but they are inclined to think that the rules should be amplified as regards the non-availability of reserve forest tracts for tea leases, which is conditional and not absolute, as indicated by the words "generally" in rule 1, and "ordinarily" in rule 2. The Sub-Committee also suggest the introduction of a rule to the effect that the dereservation of forest tracts, which would make these available for tea leases under the rules, should be notified by publication in the official Gazette, as the matter is of great importance to estates which border the present forest reserves.

4. Perhaps you will be good enough to communicate your views as to the draft revised rules at the earliest possible date.



PRODUCTION OF TEA IN INDIA, 1917.

**Report on the Production of Tea in India in
the Calendar Year 1917.**

PART I.—REPORT.

The twenty-third Report on the Production of Tea in India deals with the production in the calendar year 1917, and also as regards trade figures, with the fiscal year 1917-18. The reason for comparing the trade figures for the fiscal year with the production for the calendar year is that the export of the tea crop, produced in the calendar year, continues well into the next succeeding year. Part I gives the main features of the year, and Part II includes the statistical tables. A chart has also been added to illustrate the growth of the production and exports, and the variations in prices, of tea during the last fifteen years. The report has been somewhat delayed owing to the delay in obtaining complete data relating to production from Southern India, and to the report being held over pending my return from short leave.

The statistics of area are given in table No. 1 (pages 12 and 13). The total area under tea in 1917, was 664,300 acres, which is 2 per cent greater than that in the preceding year. The area abandoned in the year was 3,900 acres, while the new extensions (including replanting in areas abandoned in previous years) amounted to 19,300 acres. Thus the net increase during the year was 15,400 acres. The figures are for the most part those reported by planters. In the case of those plantations for which figures are not so reported, estimates have been prepared by local officers. Special efforts were, however, made to procure returns direct from non-reporting gardens, and these efforts have so far been successful

Number of non-reporting gardens. except in Southern India,
1916 1927 as will be seen from the
Bengal ... none out of 301 one out of 305 marginal figures. In the
Assam ... 786 none 796 year under review esti-
Southern India 57 out of 289 38 318 mates had to be made in
respect of 38 gardens out of a total of 818 gardens in Southern

India and of only one garden out of 305 in Bengal. Including the

	Area acres.	Increase (+) or decrease (-) per cent.
Assam ...	399,700	+2.7
Bengal ...	167,800	+0.9
Southern India ...	76,300	+4.8
Northern India ...	15,500	...
Bihar and Orissa ...	2,200	...
Burma ...	2,800	...

estimated area, the total area under tea in 1917 was shared among the different provinces as shown in the margin. The percentage increase or decrease as compared with preceding year is also stated. The

cultivation of tea in India has been mainly concentrated in tracts where a heavy rainfall and a humid and equable climate permit of repeated flushes and pluckings of the leaf. Eighty-five per cent. of the total area under tea in India lies in Assam, (in the Brahmaputra and Surma Valleys) and the two contiguous districts (Darjeeling and Jalpaiguri) of Northern Bengal. The elevated region over the Malabar Coast in Southern India (including the State of Travancore and the district of Malabar, Nilgiris, and Coimbatore) contains over 11 per cent. of the total.

Of the total area of 664,300 acres, for which either returns or complete estimates have been received, 614,800 acres were reported to have been plucked during the year, as against 601,400 acres in the preceding year. On the remaining 49,500 acres, the plants were either too young to be plucked or were not plucked at all. Details for each district are given in table No. 3.

The total number of plantations was 4,252 in 1917, as against 4,486 in the preceding year. The decrease is due to the fact that during the recent settlement operations in the Punjab several small plantations were in many cases treated as one. In Burma, where tea plants are grown scattered in the jungle, each village tract having tea plants has been taken to represent one plantation. The plantations vary greatly in size in the different provinces. In Assam 796 plantations are reported to have a total area of 399,700 acres under tea in 1917, that is, an average of 502 acres per plantation. In Bengal the average size of 305 plantations in 550 acres, and in Travancore the average of 128 plantations is 339 acres. In Madras, the United Provinces, and Bihar and Orissa the average is much smaller, being about 174 acres, 129 acres, and 99 acres, respectively. In the Punjab, where tea cultivation is conducted on a small scale, the average area is about 3 acres. These figures, which refer to the year 1917, relate only to tea-bearing areas and do not include the area in the occupation of planters but not under tea cultivation. [For details for districts, see table No. 3.]

The statistics of production are given in tables Nos. 2 and 3. The total production of both black and green teas in 1917 is reported

	1916 lbs.	1917 lbs.	Product tea (both black & green).
Assam ...	242,185,000	243,940,000	to have been 370,358,000
Bengal ...	92,645,000	91,853,000	divided between the different parts of India as shown
Southern India ...	29,324,000	30,916,000	in the margin. Black tea
Northern India ...	3,883,000	3,340,000	represents 368,128,000 lbs.
Bihar and Orissa ...	246,000	302,000	The net increase as compared with the preceding
Total ...	366,958,000	370,358,000	

year amounts to about 2 million lbs., or 0.6 per cent. It should, however, be borne in mind that these figures cannot be taken as entirely accurate, for, as already stated above under "Area" (page 1), estimates had to be made for as many as 39 gardens for which returns were not furnished by planters. It is noticeable that, while the area

[Decennial average 1901-1910 = 100]

Variations in

	Ares	Production
1907	100	107
1908	102	108
1909	108	113
1910	105	115
1911	107	118
1912	110	120
1913	113	134
1914	116	137
1915	118	163
1916	121	161
1917	124	162

under cultivation has increased by 24 per cent. in the decade, the increase in production has been one of only 5,400 lbs. of leaf tea (black). In tables Nos. 2 and 3, however, the reported figures of *letpet* have been converted into those of black tea in the ratio of four pounds of *letpet* being equal to a pound of black tea.

The average production of tea per acre varies very greatly in the different districts. The

	lbs. per acre	per acre
Lakhimpur	745	745
Jaipaguri	714	714
Darrang	687	687
Sibagar	658	658
Newgong	618	618
Girhet	602	602
Cachar	591	591
Travancore	510	510
Madura	494	494
Malabar	453	453
Nilgiris	450	450
Cochin	413	413
Coimbatore	410	410
Geoppara	408	408
Chittagong	408	408
Dehra Dun	408	408
Kamrup	375	375
Burjorling	356	356
Chittagong Hill Tracts	291	291
Ranchi	148	148
Kangs	140	140
Tinnevelly	140	140
Almora	83	83
Mawribagh	76	76
Gackwal	62	62
Weighted Average	604	604

Weighted Average 604 Area 515,000 acres
of the season a heavy crop was again obtained as in the preceding

[Decennial average 1901-1910] Area 515,000 acres,

Yield 3,00,000,000 lbs.

Based on Returns in millions.]

year. Intensive cultivation undoubtedly accounts for the exceptional outturns again obtained during the latter part of the year, which, although not quite up to those of 1915, were exceedingly heavy. As regards the quality of the tea manufactured, it is stated by a leading tea firm that, owing to the irregular way in which teas were offered during the season, it is somewhat difficult to give a clear idea as to quality. A noticeable and satisfactory feature generally was, however, "more careful manufacture with considerably less stalk." The quality of Assam teas was generally of a useful standard, and that of Jalpaiguri crop fully up to the average. The Darjeeling crop was poor in quality, and owing to bad weather throughout the district no fine second flush teas were manufactured. Cachar and Sylhet produced good liquorizing teas fully up to standard.*

Quality
tea man-
tured.

The figures of production given above include both black and green teas. The difference between the two kinds of tea arises from the different methods of preparation. Briefly, the distinction is that the process of fermentation, which gives to black tea its colour, is avoided or arrested in the case of green tea. "While the object aimed at in preparing black tea is to change the materials in the leaf, by fermentation, the green colour becomes brown or black, the astringency is reduced, and the aroma altered in character; in manufacturing green tea, the aim is to prepare the leaf without any alteration taking place." The total quantity of green tea reported to have been manufactured in the year under review is 2,235,000 lbs. as

	1916	1917	lbs. in 1916 and 3,043,000
	lbs.	lbs.	lbs. in 1915.
Northern India	... 1,292,000	951,000	manufactured in each tract
Southern India	... 980,000	474,000	in the last two years is
Surma Valley	... 162,000	522,000	stated in the marginal
Bengal, Bihar and Orissa	219,000	288,000	table. About two-fifths of
Total ...	2,523,000	2,235,000	the total quantity were

manufactured in the Kangra Valley (Punjab) in the year under review. Bounties were paid on green tea from the Tea Cess Fund up to March 1909, but since that date no bounties have been paid and the production continues to decline.

Green t.

Table No. 4 shows the quantity of Indian tea exported to each country during the last five years. The figures include the exports from the State of Travancore. The destinations given are the final destinations, either declared on export, or, in the case of shipments under optional bills of lading, reported subsequently to the Custom Houses. It may be noted that the declared destinations are not in all cases the final destinations; and the result is that the figures of exports from India do not in every case agree with the figures of imports into various countries, e.g., the United Kingdom, Russia, Persia, and China. Even when the final destinations are given, the figures do not as a rule agree, owing partly to the quantity on board the ships in transit at the end of the year, and partly to the different periods for actual shipments and their arrivals. But the discrepancies tend to balance one another in a series of years.

Exports
India t.

~~Statistics
Exports.~~

The total figures of exports by sea and by land in the last five

	By sea lbs. (1,000)	By land lbs. (1,000)	years are given in the margin in thousands of pounds. Detailed figures of export to each country are given in table No. 4.
1913-14	... 289,519	2,186	
1914-15	... 300,771	1,786	
1915-16	... 338,490	1,943	
1916-17	... 291,439	1,185	It should be noted that tea consigned from British
1917-18	... 359,182	1,440	India to Ceylon is almost

entirely transhipped at Colombo to other countries and does not appear in the Ceylon Customs Returns as imports into Ceylon. The most striking features of the trade of 1917-18 are as follows: The total exports by sea increased by 68 million lbs. or 23 per cent. as compared with 1916-17 and constituted a record. Shipments to the United Kingdom* increased by 42,086,000 lbs. or 19 per cent. Russia, which is the second best customer of Indian tea in Europe, took about 20 million lbs. less than in 1916-17. France took 720,000 lbs. as against only 80,000 lbs. in the previous year. The total exports to Europe, excluding the United Kingdom, showed a net decrease of 18,576,000 lbs. as compared with the year 1916-17. Of the African countries, shipments to almost all, especially to Egypt, Cape Colony, and Natal, increased. The total trade done with Africa increased by 9 million lbs., Egypt showing an increase of 5,145,000 lbs., Cape Colony of 2,623,000 lbs. and Natal of 964,000 lbs. Of the American countries, shipments to the United States increased from 3 million lbs. to over 20 million lbs. and those to Canada from 8 million lbs. to 21 million lbs. Exports to Chile were, however, slightly less, as compared with the preceding year (1916-17). The total exports to America were over three times those of the preceding year, and amounted to nearly 44 million lbs. In Asia, the best customers of Indian tea are China, Ceylon, Persia, Arabia, and Asiatic Turkey (mainly Mesopotamia), and the exports to all of these, except China, increased. Arabia took 2 million lbs. in the year under review, as against only 318,000 lbs. in the preceding year. The trade with China, which consists almost entirely of tea dust exported to Hankow for the manufacture of brick tea for the Russian market, decreased from 9 million lbs. to 3 million lbs. The total exports by sea to the Asiatic countries decreased by one million lbs. Australia, New Zealand, and the Fiji Islands took between them some 5,616,000 lbs. more than in 1916-17. The stoppage of exports from the United Kingdom resulted in increased shipments direct from India to Canada, the United States of America, South Africa, and South America. Exports by land increased by 285,000 lbs. or 25 per cent. The bulk of the exports by land goes to Afghanistan and other countries beyond the north-western frontier. If the exports both by sea and by land are taken together, the net increase in 1917-18 was nearly 68 million lbs. or 23 per cent. The difficulties in obtaining tonnage were the controlling factor on the trade of the year. The Food Controller of His Majesty's Government formulated a scheme for purchasing and shipping India tea between November

* Ordinarily 73 per cent. of the exports of Indian tea is directed to the United Kingdom.

1st, 1917, and May 31st, 1918, and this relieved the Indian market during the latter half of the season. The Food Controller originally contracted for 40 per cent. of the Indian crop, but ultimately contracted for 25 million lbs. in excess of this amount, and finally took all the tea that was offered in order to fill the available tonnage.

The total quantity of Indian tea imported into the United Kingdom is not consumed there. A considerable portion of it is re-exported to other foreign countries. The re-exports of Indian tea from the United Kingdom to each foreign country in each of the last five calendar years are given in table No. 5. The total

			lbs.	figures for the five years are stated in the margin.
1913	...	...	21,830,000	
1914	...	...	30,399,000	The total re-exports in 1917
1915	...	...	24,541,000	decreased to only 3 million
1916	...	...	25,320,000	lbs. from 25 million lbs. in
1917	...	...	3,281,000	the preceding year. The

largest quantity went to Canada, namely, 873,000 lbs. as against 3,814,000 lbs. in 1916. The United States of America took 542,000 lbs. only, as against 4,701,000 lbs. in the preceding year.

Table No. 6 shows the total of (a) Indian, and (b) Ceylon tea exported direct by sea together with that re-exported from the United Kingdom to each principal foreign country in each of the last

	Indian tea. lbs. (1,000)	Ceylon tea. lbs. (1,000)	figures for 1917 are stated in the margin (in thousands of pounds). In the Canadian market Indian
Russia	12,819	14,303	market. Indian
Other European Countries	1,875	5,041	tea well maintained its
United States	17,395	23,202	position, and the total
Canada	22,717	13,518	quantity that went there
Australia	8,929	23,636	was more than double the
Other Countries	23,655	33,327	quantity of the preceding
Total	91,890	113,027	year. The United States

of America, which ordinarily prefers Ceylon to Indian tea, appears to have increased its demand for both, especially for the latter. Australia, which also prefers Ceylon to Indian tea, took both kinds in larger quantities than in 1916. In the Russian market Indian Tea was ousted by Ceylon tea in the year of report.

	1916-17. per cent.	1917-18. per cent.	Percenta share of United Kingdom Confinen exports c Indian te
By Sea—			
To United Kingdom	76.9	74.0	world, to total exports from
" rest of Europe	9.5	2.5	India by sea and by land,
" Asia	6.1	4.7	in the last two years is
" America	4.5	12.2	shown in the margin. The
" Australia	1.8	3.0	percentage of Indian tea
" Africa	0.8	3.2	sent to the United Kingdom,
By land	0.4	0.4	declined to some extent in
	100	100	1917-18, while as regards
			exports to other countries
			in Europe, the percentage

fell very low. The percentage also fell in the case of Asia, but it rose considerably in the case of other continents, especially America.

Shares of Indian ports in the tea trade.

Exports of tea from Java, Japan, and Formosa.

Table No. 7 shows the quantity of Indian Tea shipped from Calcutta, Chittagong, South Indian Ports, Bombay and Karachi, and Burma Ports in each of the last five years.

The tea-supplying countries of the United Kingdom, other than India, Ceylon, and China, are Java, Japan, and Formosa. The official figures (in thousands of pounds) in the marginal table. In the last decade Java has increased her production, and she is now manufacturing tea of very good quality, which is becoming increasingly popular.

Foreign tea in India.

Table No. 9 shows the imports into, and re-exports from, India of foreign tea (both black and green) by sea and land, and the balance

Imported from—	1915 lbs.	1916 lbs.	1917 lbs.	(1,000)
Ceylon ...	... 101,603	98,006	80,236	
China ...	... 44,864	50,613	66,225	
Java ...	... 23,150	21,911	(a)	
Elsewhere ...				so far as available, are stated,

left in the country for consumption, in the last five years. The figures for 1917-18 are stated in the margin (in thousands of pounds). The total imports in 1917-18 were 15,051,000 lbs., or 4,418,000 lbs. more than in 1916-17. Of this total, the imports by land across the frontier amounted to 5,463,000 lbs., a figure which was 10 per cent below that of the preceding year. About a sixteenth of the total imports was re-exported as foreign tea, chiefly by sea from Bombay to Persia, Turkey in Asia, Maskat, and the Bahrein Islands, and by land to Afghanistan, leaving some 14,076,000 lbs. for consumption in India. Foreign tea is blended under bond with Indian tea for re-exports abroad, and only 218,600 lbs were blended under special license in Calcutta during the year 1917-18.

As already explained, the reported figures of production are not strictly accurate, and consequently any estimate of the consumption *per capita* in India, as a whole, is slightly vitiated at the outset. In table No. 10, however, is shown the balance of leaf tea, green and black, left in the country

Production	... 370,472 (1,000)	for consumption in each
Add stocks from previous year	... 61,000	of the last five years after deducting net exports (i.e., exports minus imports)
Deduct net exports to foreign countries	346,548	and stocks left at the end
" stocks left at end of year	... 43,500	of the year, from the production plus stocks from the previous year. The
Balance for consumption	... 41,428	figures for 1917-18 are stated in the margin (in thousands of pounds).

The balance left in 1917-18 amounted to 41 million lbs. as against 37 million lbs in 1916-17. The average for the last five years is about 31 million lbs. There can be no doubt that the consumption of tea in India is increasing. The method employed in encouraging the use of tea by the selling of prepared liquid tea in shops continues, and the enthusiasm which this has created is proved by the vast increase in the number of shops opened during the past year.* In Burma, in addition to leaf tea, about 18 million lbs of pickled tea (*letpet*), mostly imported from the North Shan States, are consumed annually. The consumption of pickled tea in Burma is estimated to be about 1 $\frac{1}{4}$ lbs per head of population.

The value of chests, mainly of wood, imported from foreign countries for packing tea, increased from Rs. 87 lakhs in 1916-17 to Rs. 94 lakhs in 1917-18, and of these imports, Rs. 90 lakhs were accounted for by Bengal. The United Kingdom supplied chests valued at nearly Rs. 41 lakhs, Russia Rs. 13 lakhs, and Japan over Rs. 34 lakhs. Imports of tea machinery were valued at Rs. 18 lakhs, as against Rs. 22 lakhs in 1916-17. The United Kingdom supplied tea machinery valued at Rs. 12 lakhs and Ceylon Rs. 70,000.

Table No. 11 shows the quantity (in packages) of tea

	Number of packages.	1916-17	1917-18
Assam Valley ..	327,124	309,098	
Cachar ..	137,033	91,404	
Sylhet ..	128,233	87,449	
Dooars ..	272,244	134,782	
Darjeeling ..	99,266	59,324	
Other places ..	55,984	41,905	
Total ..	1,019,884	724,052	

1917-18 amounted to 724,000, as compared with 1,020,000 in 1916-17, and 979,000 in 1915-16.

The figures for 1917-18 are stated in the margin (in thousands lbs. of pounds). Compared (1,000) with 1916-17, the shipments from Calcutta in the year under report increased by over 77 million lbs. or 38 per cent, while the exports from Chittagong fell by 15 million lbs. or 25 per cent. The exports from Bombay and Karachi rose to a considerable extent and those from South Indian ports were practically the same as in the preceding year. Besides exporting direct by sea, Calcutta also sends a considerable quantity by rail to Bombay for shipment from the latter port. The supply of tea in Calcutta comes by rail from Assam, Bengal, Bihar and Orissa, and Northern India; Chittagong obtains its supply mainly from Assam; Bombay and Karachi mainly from Calcutta, and partly also from Northern India; and the South Indian ports mainly from Madras and the Travancore State.

*Cf. Appendix, page 23 (not printed) (a) Not yet available.

Exports of tea from India, compared with those from Ceylon and China.

It is interesting to compare the exports of tea from India, Ceylon, and China, the three rival tea-supplying countries in the world's market. Table No. 8 shows the total reported exports by sea and land from India and those from Ceylon and China in each of the last twenty-two years, with the ratio of increase or decrease in each year as compared with 1896-97, the figures for that year being taken as 100 in each case. The actual figures for the last

	1916-17 lbs. (1,000)	1917-18 lbs. (1,000)
India	282,594	360,622
Ceylon	208,090	195,232
China—		
Black and green	126,261	89,115
Brick, tablet, and dust	79,260	60,937

two years are shown in the margin (in thousands of pounds). In the last twenty-two years the exports from India have increased by 140 per cent. and those from Ceylon by 77 per cent. but the exports from China have declined by 38 per cent.

Exports of green tea.

The total quantity of green tea exported from India to foreign countries, both by sea and by land, in 1917-18 amounted to 1,164,000 lbs., as compared with 1,080,000 lbs. in 1916-17, and 1,745,000 lbs., in 1915-16. Details for the last two years are given in

	1916-17 lbs. (1,000)	1917-18 lbs. (1,000)
From Calcutta and Chittagong	240,491	245,828
By land	839,552	1,159,536
Total	1,080,043	1,163,794

The bulk of the exports was, as usual, by land, and was directed to countries beyond the north-west frontier. The

exports of green tea in the year under report showed a slight increase over the preceding year.

Exports of waste tea.

The trade in waste tea was considerable during the year, the exports rising from 3·6 million to 7·8 million lbs., mainly directed to the United States (6·9 millions) and the United Kingdom ($\frac{2}{3}$ million) for the manufacture of caffeine.

Entered for home consumption in the United Kingdom.

	1915 lbs. (1,000)	1916 lbs. (1,000)	1917 lbs. (1,000)
Total quantity entered—			
Indian tea	182,349	188,638	167,319
Ceylon tea	92,922	81,216	77,402
China tea	12,814	8,743	16,075
Tea of other countries	29,836	24,591	16,869
Total	317,921	302,886	277,665
Quantity in bonded warehouses—			
Indian tea	96,885	74,881	
Ceylon tea	15,994	15,703	
China tea	17,432	14,453	(a)
Tea of other countries	17,885	24,835	
Total	148,198	120,872	37,192
Consumption per head—			
All tea	6·84	5·56	6·04
Indian tea	3·98	4·08	3·64

home consumption in the United Kingdom in each of the last three years are stated in the marginal table (in thousands of pounds). In the year under review India supplied 60 per cent of the total quantity consumed in the United Kingdom, Ceylon supplied some 28 per cent, and China only about 6 per cent, of the total. The average annual consumption of tea per head of population in the United Kingdom is $6\frac{1}{4}$ lbs., and of this quantity Indian tea constitutes nearly 4 lbs.

(a) Details not yet available.

The quantity of each kind of tea, which remained in the bonded warehouses or entered to be warehoused in the United Kingdom on 31st December in each of the last three years, is also stated in the margin (in thousands of pounds) as far as data are available. The total quantity remaining on the 31st December, 1917, was about 93 million lbs. less than that on the corresponding date of the preceding year.

Table No. 12 shows the number of packages of tea sold and

	Average Price at auction		Declared Value of tea exported.		the prices realised at the auction sales in Calcutta during the last six tea seasons, 1912-13 to 1917- 18, according to the prin- cipal producing areas in India, while table No. 13 illustrates the variations (expressed in index numbers) in the average prices of Indian tea sold in Calcutta and in the average declared values of exports of all descriptions of tea from 1888-89, the average of the ten years 1901-02 to 1910-11 being taken as 100 in each case. The figures for 1916-17 and 1917- 18 are stated in the margin. It will be seen that the average price per lb. realised for all teas sold during 1917-18 at public auctions was 7as. 3p., against 8as. 8p. in 1916-17, and 8as. 11p. in 1915-16. Lack of freight seriously hampered trade during the year under review, while the entire cessation of buying for Russia throughout the year was a serious blow to the market.*	
	Price per lb. number	Index a. p.	Value per lb. number	Index a. p.		
1901-02—1910-11	6 0	100	7 0	100		
1916-17	... 8 8	144	9 2	131		
1917-18	... 7 3	121	7 10	112		

(expressed in index numbers) in the average prices of Indian tea sold in Calcutta and in the average declared values of exports of all descriptions of tea from 1888-89, the average of the ten years 1901-02 to 1910-11 being taken as 100 in each case. The figures for 1916-17 and 1917-18 are stated in the margin. It will be seen that the average price per lb. realised for all teas sold during 1917-18 at public auctions was 7as. 3p., against 8as. 8p. in 1916-17, and 8as. 11p. in 1915-16. Lack of freight seriously hampered trade during the year under review, while the entire cessation of buying for Russia throughout the year was a serious blow to the market.*

The Calcutta market opened on the 12th June, 1917, with common Pekoe Souchong at 6as. 6p. per lb. The price dropped to 6 annas and remained almost steady for a month; it then continued again to decline until early in September, when the quotation reached the low level of 4as. 6p. At this point lowest leaf was almost unsaleable. Towards the end of September the Government contract brought about a gradual recovery to 5as. 9p. The advent of the Home Government scheme, referred to in the previous report, left very little common tea for distribution in the market. The quotation touched 7as. in December due to further Government contracts, but this was followed by a smart drop and prices receded to 5 as. 6p. in January 1918. A further large Army order, placed on the market at the end of the season, forced the price up to 7as. 6p. Throughout the year the price for Pekoes was fairly steady but that for Darjeelings was lower, owing to the withdrawal of Russian support, coupled with the indifferent quality produced.*

Table No. 15 shows the course of freight charged on tea from Calcutta to London during the last twenty years. The rates are the minimum rates (per ton of 50 cub. ft.) that obtained in August, the month in which the largest quantity of tea is ordinarily shipped.

* Vide Messrs. J. Thomas & Co.'s Annual Review, 1917-18.

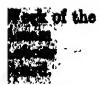
Up to 1907 the rates fluctuated considerably from year to year, the highest being £2 ls. 3d. in 1899 and the lowest £1 8s. 9d. in 1901. From 1908 to 1911 the rate remained stationary at £1 12s. 6d. From the 1st April, 1912, to the 6th August, 1914, the rate was £1 15s. per ton, subject to a rebate of 5s. At the beginning of the season 1915-16, the rate was increased to £2 7s. 6d. net per ton, freight being paid at Calcutta on London measurements. In February, 1917, the rate was fixed at £3 15s. for shipments *via* the Cape, and on the 1st October, 1917, it was further increased to £15 per ton less 10 per cent.

The number of persons employed in the tea industry in each district in the year under review is given in table No. 3. The figures for

	Permanent.	Temporary.
Assam ...	471,270	47,117
Bengal ...	107,070	30,731
Bihar and Orissa ...	619	1,133
United Provinces ...	3,191	2,322
Punjab ...	4,062	6,163
Madras ...	22,787	4,093
Travancore ...	42,246	5,904
Burma ...	3,087	138
TOTAL ...	654,932	97,601

for each of the provinces for 1917 are stated in the margin. The total number of persons employed in the industry in 1917 is returned at 752,500, namely, 654,900 being permanently employed and

97,600 temporarily employed. Compared with the returns of the previous year, there is an increase of 20,600 permanent employés and of 5,100 in the number of temporary hands. In Southern India, the work is sometimes done by contract, and in this case no record of the labour employed is available, and the figures are therefore not quite complete.



According to the Chairman of the Assam Labour Board, recruitment for the tea estates in Assam during the season 1917-18 was not satisfactory, the numbers of labourers and dependants obtained falling short of those sent forward during the previous season. Corps in the recruiting districts were generally good, and in all the areas from which Assam draws its tea garden labour force, recruitment for War Labour Corps was more or less brisk. But the chief cause for the poorer results seems to be the fact that garden sardars were deputed in much smaller numbers at the beginning of the 1917-18 recruitment season—indeed many concerns temporarily ceased to recruit. This was due partly to the uncertainty of the financial outlook for tea owing to the storage of tonnage, and partly to the apprehension that garden sardars would be recruited for Labour Crops. Food Controller's tea purchase scheme, however, allayed all apprehensions as to the financial position, and the Provincial War Boards readily agreed not to accept garden sardars for Labour Crops. Recruitment for tea estates was therefore, resumed later in the season and has since then, on the whole, been fairly satisfactory. Very few cases of illegal recruitment have come to the notice of the Assam Labour Board, and there is every indication that the *arkatti* finds the present conditions more and more cramping to his undesirable activities.

[889]

The average monthly wages of labourers (Act and non-Act) employed in the tea gardens in Assam in the eight years 1910-11

		Ra. a. p.	
Act labourers	{ Men	... 8 1 6	to 1917-18 are given in
	{ Women	... 7 9 5	table No. 16. The figures
Non-Act labourers	{ Men	... 6 4 2	for 1917-18 are stated in
	{ Women	... 5 1 2	the margin. The averages
	{ Children	... 2 13 5	are calculated on the
Average	...	<u>5 15 7</u>	figures for September and
			March of monthly cash
			wages (including <i>tioca</i> ,

diet, rations, subsistence allowance, and bonus) per head of the total number on the books. It may be noted that the tea garden cooly is able to supplement his cash earnings on the garden by private cultivation and obtains other privileges, such as free fuel and grazing, which add largely to the amount of his money income.

In 1903 an Act, known as the Indian Tea Cess Act, IX of 1903, was passed at the request of the tea trade for promoting its sale and manufacture. Under this Act a duty of $\frac{1}{4}$ pie per lb. is levied on all Indian teas exported. The whole of the amount collected is made over to a fund, known as the Tea Cess Fund, which is placed in the hands of a Committee appointed for the purpose, and Government merely acts as a revenue collecting agency. The total amount collected in 1917-18 was Rs. 4,67,000, as against Rs. 3,86,000 in 1916-17. The allotments for the season 1918-19 have been to India (Rs. 3,45,000) and for the United States Army (Rs. 75,000). In allotting the funds available, it was decided that for the present, as far as the United Kingdom and the United States of America were concerned, only sufficient funds should be paid to meet expenses for the maintenance of their respective office establishments.

In addition to the duty levied under the Indian Tea Cess Act, an export duty of Rs. 1-8 per 100 lbs. (equivalent to about 3 pies per lb.) has been imposed with effect from the 1st March, 1918. The amount of export duty collected during 1917-18 was Rs. 43,88,000.

Table No. 17 shows the rates of customs duties levied on tea in the different countries of the world. It will be seen that in Russia, which consumed until recently the largest quantity of Indian tea next to the United Kingdom (*vide* tables Nos. 4 and 5), the rates of duty are high as compared with those in other countries consuming Indian tea to any considerable extent.

According to the returns furnished to this Department by Registrars of Joint-Stock Companies, the capital of Joint-Stock Companies, engaged in the production of tea during 1917 amounted to over Rs. 33 crores or about £22 millions, *viz.*—

Rs.
Companies incorporated in India 5,40,28,140
„ the United Kingdom. £18,421,879 = 27,68,28,185
Total 33,08,56,325

The position of 76 companies, for which data are available both for 1917 and for the pre-war year, is as stated below :—

—	Number of Companies.	Ordinary paid up Capital. R (lakhs)	Dividends R (lakhs)	Per cent	Index number (taking the dividends for 1913 as 100).
1918 (post-war) year ...	76	223	41	18	100
1916 " " "	76	230	61	27	150
1917 " " "	76	231	49	21	118

Particulars are available concerning the present position of 117 companies incorporated in India, which have an aggregate paid-up capital of Rs. 349 lakhs. Of these companies, 94 companies declared dividends for 1916, amounting to 24 per cent. on their aggregate capital of Rs. 297 lakhs. 81 companies have up to now declared dividends for 1917, amounting to 20 per cent. on their aggregate capital of Rs. 243 lakhs. The value per Rs. 100 of joint stock capital as calculated on the prices of the shares of 111 companies quoted in the Calcutta share market was Rs. 232·2 in March, 1917, and of 115 companies the value was Rs. 213·7 in March, 1918.

The present position and prospects of the tea industry appear to be satisfactory, in spite of difficulties in obtaining tonnage, although it is difficult under existing conditions to forecast the future. The exports by sea from British India of Indian tea in the eight months, April to November, of the present year are 21 per cent above those in the corresponding period of 1917 and 11 per cent above those of 1914 (the pre-war period). The immediate future of the industry is largely a question of shipping. There is no doubt that a large demand will continue. Supplies are stated to be short in most of the consuming countries, and it seems doubtful whether production will be able to cope with the demand for several years to come.

The results of the Calcutta Auction Sales of the present season up to the end of November, 1918, compared with those of the corresponding period of the last four years, show that, although the number of packages sold is small, owing to the contracts made by the Food Controller for the requirements of the Home Government, referred to above, the price realised is higher than that in any previous year except 1915-16 and 1916-17.

	Packages sold.	Average price per lb.
Season 1914-15 (up to end of November 1914)	438,458	A. P. 7 3
" 1915-16 (" " " 1916)	708,022	9 3
" 1916-17 (" " " 1916)	717,397	8 8
" 1917-18 (" " " 1917)	483,418	6 11
" 1918-19 (" " " 1918)	387,516	8 5

181

Imports of foreign tea into India are shown in table No. 9. The total imports in 1917-18 amounted to 15 million lbs. Excluding from this the 5 million lbs. imported from the Shan States, which cannot strictly be treated as foreign tea as the States constitute a part of Burma, the quantity of real foreign tea amounts to 10 million lbs. This is less than 3 per cent of the total Indian production. It can, therefore, hardly be said that there is any competition of foreign tea with Indian tea in the Indian market.

In conclusion, I wish to place on record the debt of gratitude that the Department owes to the Indian Tea Association, the United Planters' Association of Southern India, the Tea Controller, the Indian Tea Cess Commissioner, the Planting Member of the Madras Legislative Council (Sir Fairless Barber), as well as to the Governments of Madras and Assam, and, above all, to His Highness the Maharaja of Travancore, for great assistance, ungrudgingly rendered, in connexion with the collection and checking of the data. The Travancore Darbar is taking steps to secure on a scientific basis the collection of complete returns in future years. The Government of Madras discussed, at a conference in Ootacamund in July 1918, the question of collecting accurate and complete information for the trade. That local Government has decided that in future planters will forward their returns direct to the Collector of the district, who will ensure that individual returns are kept confidential, and are at the same time checked with the care that these returns deserve. It is intended to make these reports a complete survey of Indian tea production. Meantime amid many difficulties of staff engaged on other urgent work and the prevailing *vis inertiae*, the staff of the Department has struggled along towards the light, and the statistical data are, therefore, in many respects of greater value than in previous years.

DEPARTMENT OF STATISTICS, INDIA, } G. FINDLAY SHIRRAS,
Calcutta 13th January 1919. } Director of Statistics.

No. 4—Quantity of Indian Tea exported by sea* (distinguished according to countries of final destination) and by land, in the years 1913-14 to 1917-18.

	1913-14.	1914-15.	1915-16.	1916-17.	1917-18.†
By Sea—	lbs.	lbs.	lbs.	lbs.	lbs.
United Kingdom	209,073,152	237,303,792	250,290,291	224,927,894	266,903,516
Austria-Hungary	158,734	45,006	...	...	...
Belgium	2,376	1,547	...	...	...
Denmark	13,330	20	...	...	...
France	33,945	561,558	183,171	80,078	719,696
Germany	701,140	187,958	...	...	...
Greece	260	...	...	...	111
Holland	30,090	...	...	...	...
Italy	1,395	74,017	6,980	348	45
Malta and Gozo	...	...	16,748	...	229,962
Norway	4,275	850	1,044	4,408	35,600
Roumania	475	...	...	...	...
Russia	33,398,209	19,636,087	36,590,118	27,603,884	8,122,196
Sweden	2,028	100	2,376	...	...
Turkey, European	271,999	7,729	...	...	...
Other countries in Europe	22,861	37,647	21,270	37,894	42,755
TOTAL, EUROPE, EXCLUDING UNITED KINGDOM	34,642,017	20,553,116	36,821,708	27,726,612	9,150,965
Egypt	1,593,680	686,002	994,973	1,081,273	6,226,321
East African Protectorate	280,900	272,467	364,729	311,517	559,598
Africa, East (Italian)	88,498	86,420	178,263	32,609	6,257
Africa, East (other ports)	163,405	95,464	89,331	61,737	140,981
Cape Colony	113,659	33,779	384,443	605,973	3,229,168
Madagascar	10,860	2,799	7,388	10,735	10,610
Mauritius	57,675	47,128	50,593	48,983	16,632
Natal	84,929	126,130	185,229	118,000	1,081,548
Zanzibar and Pemba	93,471	54,457	105,174	121,135	148,327
Other countries in Africa	115	7,811	...	1,901	12,040
TOTAL, AFRICA	2,487,192	1,412,517	2,360,123	2,393,863	11,431,427
Canada	11,584,565	10,950,615	8,842,135	8,443,092	21,152,917
United States	1,942,237	2,737,534	3,442,968	3,031,648	20,685,481
Argentine Republic	...	...	...	...	352,676
Chile	80,000	217,600	942,180	1,736,093	1,590,678
West Indies	...	55	...	...	71,617
Other countries in America	2,500	10,916	11,570	5,525	72,043
TOTAL, AMERICA	13,588,302	13,916,780	13,238,853	13,216,358	43,911,312
Aden	178,548	188,963	536,428	439,521	204,408
Arabia	304,580	390,776	760,045	318,479	2,047,678
Bahrain Islands	550,530	501,906	802,655	126,562	581,791
Ceylon (a)	3,899,677	3,292,620	4,306,962	3,647,157	4,484,334
China—Hongkong	56,448	20,272	98,903	75,478	50
China (exclusive of Hongkong and Macao)	10,950,205	8,288,630	9,765,693	9,229,260	3,244,632
Japan	1,468	1,160	15,289	6,460	13,789
Persia	246,205	2,049,234	6,875,565	1,262,899	3,486,360
Siam	10,565	7,505	11,561	12,925	17,646
Straits Settlements	663,824	596,324	663,956	464,513	361,375
Sumatra	23,331	23,086	11,831	2,680	164
Turkey, Asiatic	2,829,625	1,229,826	2,327,156	1,482,977	1,976,640
Turkistan (Russian)	302,650	...	...	912,995	510,268
Other countries in Asia	4,764	3,969	12,497	2,070	20,465
TOTAL, ASIA	20,022,418	16,594,271	26,188,540	18,013,956	16,949,310

* Including shipments from the State of Travancore.

† Figures for 1917-18 are subject to revision.

No. 4—Quantity of Indian Tea exported by sea* (distinguished according to countries of final destination) and by land, in the years 1913-14 to 1917-18.

	1913-14.	1914-15.	1915-16.	1916-17.	1917-18.†
By Sea—	lbs.	lbs.	lbs.	lbs.	lbs.
United Kingdom	209,073,152	237,303,792	250,290,291	224,927,894	266,963,516
Austria-Hungary	158,734	45,006	...	...	...
Belgium	2,376	1,547	...	...	...
Denmark	13,330	20	...	...	...
France	33,945	561,558	183,171	80,078	719,696
Germany	701,140	187,958	...	...	...
Greece	260	...	...	...	111
Holland	30,090	...	...	...	...
Italy	1,395	74,017	6,980	348	45
Malta and Gozo	...	...	16,749	...	229,862
Norway	4,275	850	1,044	4,408	35,800
Roumania	475	...	...	...	...
Russia	33,398,209	19,636,087	36,590,118	27,603,884	8,122,196
Sweden	2,928	100	2,376	...	...
Turkey, European	271,909	7,726	...	...	...
Other countries in Europe	22,861	37,647	21,270	37,894	42,755
TOTAL, EUROPE, EXCLUDING UNITED KINGDOM	34,642,017	20,553,116	36,821,708	27,726,612	9,150,865
Egypt	1,593,680	686,062	994,973	1,081,273	6,226,321
East African Protectorate	280,900	272,467	364,729	311,517	559,508
Africa, East (Italian)	88,498	86,420	178,203	32,809	6,257
Africa, East (other ports)	163,405	95,464	89,331	61,737	140,931
Cape Colony	113,659	33,779	384,443	605,973	3,229,163
Madagascar	10,860	2,799	7,388	10,735	10,610
Mauritius	57,675	47,128	50,593	48,983	16,632
Natal	84,929	125,130	185,229	118,000	1,081,548
Zanzibar and Pemba	93,471	54,457	105,174	121,135	148,827
Other countries in Africa	115	7,811	...	1,901	12,040
TOTAL, AFRICA	2,487,192	1,412,517	2,360,123	2,393,863	11,491,427
Canada	11,564,565	10,950,615	8,842,135	8,443,092	21,152,917
United States	1,942,237	2,737,534	3,442,068	3,031,648	20,665,481
Argentine Republic	...	...	...	...	352,676
Chile	80,000	217,860	942,180	1,736,093	1,596,578
West Indies	...	55	...	...	71,617
Other countries in America	2,500	10,916	11,570	5,525	72,043
TOTAL, AMERICA	13,589,302	13,916,780	13,238,853	13,216,368	43,911,312
Aden	178,548	188,903	536,428	439,521	204,403
Arabia	304,580	390,776	760,045	318,479	2,047,873
Bahrain Islands	550,530	501,906	802,655	126,662	581,791
Ceylon (a)	3,898,677	3,292,620	4,306,962	3,647,157	4,484,234
China—Hongkong	56,448	20,272	98,903	75,478	50
China (exclusive of Hongkong and Macao)	10,950,205	8,288,630	9,765,693	9,229,260	3,244,632
Japan	1,466	1,160	15,289	6,460	13,789
Persia	246,205	2,049,234	6,875,565	1,262,899	3,486,360
Siam	10,685	7,605	11,661	12,925	17,546
Straits Settlements	663,824	596,324	663,955	494,613	361,375
Sumatra	23,331	23,086	11,831	2,660	164
Turkey, Asiatic	2,828,625	1,229,826	2,927,156	1,482,977	1,976,540
Turkistan (Russian)	302,650	...	...	912,995	510,268
Other countries in Asia	4,764	3,969	12,497	2,070	20,485
TOTAL, ASIA	20,022,418	16,594,271	26,188,540	18,013,956	18,949,310

* Including shipments from the State of Travancore.

† Figures for 1917-18 are subject to revision.

No. 4.—Quantity of Indian Tea exported by sea (distinguished according to countries of final destination) and by land, in the years 1913-14 to 1917-18—contd.

—	1913-14.	1914-15.	1915-16.	1916-17.	1917-18(b)
<i>By Sea—contd.</i>	lbs.	lbs.	lbs.	lbs.	lbs.
Australia, New Zealand, and Fiji Islands ...	9,704,752	10,090,605	9,590,672	5,160,899	10,776,375
TOTAL BY SEA ...	289,518,833	300,771,081	338,490,187	291,439,082	358,182,305
<i>By Land—</i>					
Khelat	224	1,232	672	112	448
Persia	172,816	249,872	431,200	57,232	138,096
Afghanistan—					
Northern and Eastern ...	1,024,352	510,048	445,424	500,976	550,592
Southern and Western ...	300,944	172,816	110,208	98,000	217,728
Tirah ... ..	...	...	152,992	...	112
Dir, Swat, and Bajaur ...	339,136	535,024	437,696	122,192	222,320
Waziristan	4,928	5,712	2,464	...	...
Kurram Valley	49,168	46,480	68,768	42,224	29,120
Badakshan	1,792	2,576	2,240	1,008	1,680
Ishkoman ... ..	...	224	...	...	...
Kashgarh-Yarkhand	560	896	2,240	224	1,282
Chinese Turkistan	448	63,728	53,984	88,144	31,024
Pamir ... ..	..	...	...	224	...
Central Asia	238,224	118,180	107,968	132,160	138,208
Tibet	10,528	28,224	59,696	46,480	22,176
Nepal	784	2,852	1,232	2,240	1,232
Sikkim	34,043	27,828	30,240	32,032	35,840
Bhutan ... ..	...	..	8,176	...	...
Towang ... ..	...	...	...	112	...
Nagaland and Mishmi Hills	1,456	6,944	5,824	8,512	27,104
North Siam	112	112	...	112	...
North Shan States	16,688	13,958	21,952	22,848	23,624
TOTAL BY LAND ...	2,198,208	1,785,616	1,942,976	1,154,832	1,439,596
GRAND TOTAL ...	291,715,041	302,556,697	340,433,163	292,593,914	360,021,841

(a) Tea consigned from British India to Ceylon is almost entirely transhipped at Colombo to other countries and does not therefore appear in the Ceylon Customs Returns as imports into Ceylon.

The figures for 1917-18 are subject to revision.

No. 5.—Quantity of Indian Tea re-exported from the United Kingdom to Principal Foreign Countries, in the years 1913 to 1917.

—	1913.	1914.	1915.	1916.	1917.
Re-exported to—	lbs.	lbs.	lbs.	lbs.	lbs.
Russia	6,979,883	1,777,630	2,211,090	3,822,377	166,589
Denmark	269,372	2,014,303	4,755,450	1,666,260	75,060
Germany	764,954	476,073	..	..	..
Holland	2,026,331	12,325,173	3,425,862	849,024	28,840
Belgium	115,575	89,108	54	69	499
France	124,649	670,775	985,260	611,861	264,415
Austria-Hungary	259,119	156,585	..	..	..
Turkey, European	81,954	39,170	..	..	..
" Asiatic	170,092	96,190	..	..	..
Portuguese East Africa	184,743	167,363	87,692	51,767	10,092
United States of America	2,175,072	3,015,805	2,655,870	4,704,742	541,740
Canada	2,262,313	4,279,394	4,431,973	3,313,622	873,221
Chile	1,393,651	880,125	839,997	1,903,813	265,251
Argentine Republic	955,949	726,917	883,540	1,141,024	133,891
Channel Islands	792,082	690,946	828,444	870,903	434,968
Union of South Africa	1,593,440	1,387,246	1,338,694	712,713	10,559
Newfoundland	71,330	44,397	49,352	78,514	11,036
Other countries	1,607,605	1,502,036	2,049,473	5,507,255	466,443
TOTAL RE-EXPORTED	21,820,974	30,399,236	24,540,766	25,319,944	3,280,604

No. 6.—Quantity of (a) Indian, and (b) Ceylon, tea exported direct by sea, together with that re-exported from the United Kingdom, to each Principal Foreign Country in the years 1913 to 1917.

—	INDIAN TEA.				CEYLON TEA.			
	1914.	1915.	1916.	1917.†	1914.	1915.	1916.	1917.
	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.
Russia	12,944,641	40,441,838	38,161,190	12,818,843	14,803,870	25,739,737	26,256,397	14,308,4
Other European countries	18,089,065	11,123,928	8,299,422	1,975,160	7,638,248	7,659,665	7,278,802	5,040,5
United States of America	5,704,928	5,523,359	7,108,956	17,394,828	15,899,985	16,308,186	14,544,163	22,301,0
Canada	15,689,450	13,761,441	10,259,743	22,716,832	14,505,675	11,173,077	9,203,960	18,518,0
Australia	10,076,728*	9,315,448*	5,373,457*	8,929,287*	22,538,737	21,944,481	20,626,610	25,036,0
New Zealand	412,914*	460,323*	350,678*	787,380*	6,078,161*	6,170,495*	5,039,985*	6,419,1
Other Foreign countries	22,491,753	30,101,905	31,577,169	27,867,598	15,183,740	23,239,810	28,633,152	26,906,4
TOTAL	85,410,455	111,038,233	101,239,790	91,860,218	100,221,916	111,249,424	111,386,444	112,027,4

*Direct exports only.

†Subject to revision.

No. 7.—Quantity of Indian tea shipped from the different ports in India, in the years 1913-14 to 1917-18.

—	1913-14.	1914-15.	1915-16.	1916-17.	1917-18.
	lbs.	lbs.	lbs.	lbs.	lbs.
From Calcutta	209,163,850	226,732,365	248,204,885	201,798,684	279,287,382
" Chittagong	50,246,042	47,924,783	53,107,747	60,896,136	45,561,136
" South Indian ports, including Travancore	21,474,288	22,033,109	25,850,691	24,944,470	24,903,116
" Bombay and Karachi	2,623,195	4,077,467	11,221,804	3,787,409	9,447,386*
" Burma ports	6,858	3,357	6,080	24,323	2,378

*Subject to revision.

No. 8.—Quantity of tea exported by sea and by land to Foreign Countries from India, Ceylon, and China, in the years 1896-97 to 1917-18, with variations in Index numbers, taking the figure for 1896-97 as 100.

—	India.	Ceylon.*	CHINA.†	
			Black and Green.	Brick, tablet, and dust.
	lbs.	lbs.	lbs.	lbs.
1896-97 ...	150,421,245 [100]	110,095,194 [100]	161,538,933 [100]	78,567,333 [100]
1897-98 ...	152,344,905 [101]	114,460,318 [104]	137,097,600 [85]	75,781,887 [98]
1898-99 ...	158,539,488 [105]	122,395,518 [111]	147,967,200 [92]	68,017,067 [87]
1899-1900	177,163,999 [118]	129,661,908 [118]	153,669,067 [95]	71,205,067 [91]
1900-01 ...	192,300,658 [128]	149,264,603 [136]	144,270,933 [90]	52,190,867 [86]
1901-02 ...	182,694,351 [121]	144,275,608 [131]	119,390,000 [74]	42,740,533 [54]
1902-03 ...	183,710,931 [122]	150,829,707 [137]	128,226,933 [79]	78,512,400 [100]
1903-04 ...	209,552,150 [139]	149,227,236 [125]	140,607,867 [88]	83,813,600 [107]
1904-05 ...	214,300,225 [142]	157,929,332 [143]	132,366,933 [83]	61,493,733 [78]
1905-06 ...	216,770,366 [144]	171,255,703 [156]	112,152,533 [69]	70,784,267 [91]
1906-07 ...	236,090,328 [157]	171,558,110 [166]	108,864,534 [67]	70,506,133 [101]
1907-08 ...	228,187,826 [161]	181,126,298 [164]	130,022,266 [80]	84,940,000 [108]
1908-09 ...	235,089,126 [166]	181,436,718 [165]	129,265,733 [80]	80,885,733 [103]
1909-10 ...	260,521,064 [167]	185,685,924 [172]	120,174,800 [74]	79,817,600 [101]
1910-11 ...	256,438,614 [170]	186,925,117 [170]	123,947,784 [77]	84,158,943 [107]
1911-12 ...	263,515,774 [175]	184,720,534 [168]	137,788,933 [85]	57,251,497 [73]
1912-13 ...	281,815,329 [187]	185,632,380 [169]	127,826,800 [70]	69,733,200 [89]
1913-14 ...	291,715,049 [194]	197,419,430 [179]	109,259,733 [68]	82,274,400 [105]
1914-15 ...	302,556,897 [201]	191,833,946 [174]	117,337,867 [73]	81,125,333 [108]
1915-16 ...	340,433,163 [226]	214,900,383 [195]	143,682,000 [89]	93,776,667 [119]
1916-17 ...	292,593,914 [194]	208,090,279 [189]	126,260,800 [78]	79,259,733 [101]
1917-18 ...	360,621,841 [240]	195,231,591 [177]	89,115,333 [55]	60,936,666 [78]

*The figures for years previous to 1905-06 and also for 1917-18 relate to the calendar year, as it has been found impossible to procure complete data for the official year.

†For calendar year

No. 9.—Quantity of Foreign Tea imported into, and re-exported from, India by sea and by Land, in the years 1913-14 to 1917-18.

	IMPORTED FROM					Total imported	RE-EXPORTED TO					Total re-exported	Balance left in India.
	Ceylon.	China.*	Java.	Shan States†	Elsewhere‡		Persia.	Muscat.	Turkey (Asiatic)	Afghanistan.	Elsewhere.		
	lbs.	lbs.	lbs.	lbs.	lbs.		lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.
1913-14	8,677,300	3,985,282	89,081	5,569,380	771,082	8,538,880	92,278	94,163	134,754	680,176	275,473	1,876,644	7,983,186
1914-15	1,045,064	8,087,062	65,381	4,265,084	700,919	9,790,470	110,777	51,118	29,448	386,380	382,469	919,162	8,871,308
1915-16	2,783,914	283,965	5,467,632	887,462	11,889,506	986,682	179,033	93,318	336,246	387,684	1,981,322	9,200,923	
1916-17	1,872,519	74,562	5,885,086	744,055	10,632,767	481,975	117,769	27,003	521,896	276,220	1,384,982	8,886,078	
1917-18	4,183,715	65,375	5,068,118	622,527	15,051,428	83,048	81,386	51,710	485,080	273,183	(a) 978,387	14,676,938	

*Primarily green tea.

†Primarily from the Straits.

‡The Shan States are treated, for the purposes of the transfrontier trade, as foreign territory, although they constitute, actually, a part of Burma.

(a) Subject to revision.

No. 10.—Quantity of tea, green and black, available for consumption in India, during the years 1918-14 to 1917-18.

	Production	Deduct net exports to foreign countries	Add stocks from previous year	Deduct stocks left at end of year.	Balance available for consumption.
1	2	3	4	5	6
	lbs.	lbs.	lbs.	lbs.	lbs.
1913-14 ..	307,249,609	284,452,905	+1,884,500	+2,418,100	22,263,184
1914-15 ..	312,976,208	293,685,389	+2,418,100	+2,423,100	19,285,819
1915-16 ..	371,836,668	330,524,880	+2,423,100	+13,000,000	30,734,888
1916-17 ..	368,428,719	288,325,842	+13,000,000	\$61,000,000	37,102,877
1917-18 ..	370,471,582	346,545,805	\$61,000,000	*43,500,000	41,425,777

† Estimated stocks at Calcutta (normal elsewhere).

‡ Estimated stocks at Calcutta (Kidderpore), and Chittagong, (normal elsewhere).

§ Estimated stocks at Calcutta (Kidderpore) Chittagong, Madras, and Bombay and also the amount held up at the gardens.

* Estimated stocks at Calcutta (Kidderpore) and Chittagong, (Bombay and Madras being normal) and also the amount held up at the gardens.

NOTE.—(1) Columns 4 and 5 have been obtained through the courtesy and assistance of Mr. H. W. Newby, Indian Tea Cess Commissioner.

(2) The stocks at the end of 1916-17 and 1917-18 were abnormally high owing to lack of freight.

No. 11.—Quantity of Tea (in packages) sold at the Auction Sales in Calcutta, in the years 1908-09 to 1917-18.

Principal districts.	Number of packages sold in										
	1908-09.	1909-10.	1910-11.	1911-12.	1912-13.	1913-14.	1914-15.	1915-16.	1916-17.	1917-18.	
Assam ...	184,161	176,262	188,030	191,572	228,881	209,686	192,031	285,771	327,124	309	
Cachar ...	141,409	161,618	146,718	150,118	150,020	133,540	106,863	137,061	137,033	91	
Sylhet ...	112,688	115,074	103,855	119,845	123,039	116,197	95,835	122,880	128,233	87	
Doobars ...	185,766	192,305	202,357	205,350	229,688	240,169	183,951	269,670	272,244	134	
Darjeeling ...	62,919	61,747	69,070	71,742	82,818	85,877	71,574	108,237	99,286	56	
Chittagong ...	7,878	7,964	8,860	8,411	8,563	9,647	5,889	9,792	8,428	5	
Terai ...	25,006	17,980	23,298	23,435	31,614	36,709	33,327	39,006	41,935	31	
Chota Nagpur	1,904	1,901	1,613	1,719	1,636	1,987	900	1,725	210		
Kumson and Kangra.	2,398	3,318	4,338	3,807	1,821	2,089	1,513	2,556	788		
Dehra Dun ...	...	356	...	399	...	9,217	5,485	5,821	2,683	
Madras ...	185	110	43	40	...	518	282	124	1,090		
Nepal ...	1,003	928	910	780	533	1,069	...	872	900		
Other places ...	...	76	76	182	60	974	250	...	...
OTAL ...	725,313	730,639	749,186	777,380	859,168	847,070	677,800	978,545	1,010,584	724	

Note.—The figures from 1916-17 are those furnished by Messrs. J. Thomas & Co., for publication in the *India Trade Journal* and they do not include second-hand tea, damaged tea, and tea sent to tea-consumers which sell only such tea on the market. The figures for the preceding years (1908-09 to 1915-16) are estimated.

No. 12.—Quantity of Tea (in packages) sold, and the average price per pound realised at the Auction Sales in Calcutta, during the last six tea Seasons 1912-13 to 1917-18.

SEASON.	ASSAM.		CACHAR.		SYLHET.		DARJEELING.		DOOARS.		TERAI.		ALL OTHER PLACES.		TOTAL
	Pack-	ages.	Pack-	ages.	Pack-	ages.	Pack-	ages.	Pack-	ages.	Pack-	ages.	Pack-	ages.	
	A. P.		A. P.		A. P.		A. P.		A. P.		A. P.		A. P.		A. P.
1912-13	228,961	7 6	150,920	6 1	193,036	6 2	82,613	9 7	229,688	7 0	31,614	6 6	12,415	6 1	889,168
1913-14	209,968	8 2	133,540	6 11	116,197	8 11	85,877	10 7	240,169	7 7	36,709	7 3	24,901	8 10	847,078
1914-15	192,031	7 10	106,863	6 10	95,833	7 1	71,574	9 7	163,551	7 3	33,327	7 0	14,219	6 11	677,900
1915-16	205,771	8 5	137,061	8 1	192,880	8 0	103,237	10 9	269,670	8 7	38,006	8 7	20,920	8 2	978,545
1916-17	227,194	9 0	137,053	7 10	126,253	7 9	98,268	10 6	272,244	8 4	41,935	8 0	14,049	7 6	1,019,884
1917-18	206,008	8 2	91,444	6 3	87,446	6 4	59,321	7 11	134,782	6 5	31,008	6 1	10,989	6 8	794,055

Note.—The figures in this table are taken from the Annual Review of the Calcutta Tea Market published by Messrs. J. Thomas and Co.

No. 13.—Average prices of Indian Tea sold at Auction Sales in Calcutta, and average declared values of exports from 1888-89 to 1917-18, with variations expressed in index numbers, average of 1901-02 to 1910-11 being taken as 100 in each case.

Season.	Average price of Indian tea.		Average declared value of exports by sea.		Season.	Average price of Indian tea.		Average declared value of exports by sea.	
	Price per lb.	Variation.	Value per lb.	Variation.		Price per lb.	Variation.	Value per lb.	Variation.
	As. p.		As. p.			As. p.		As. p.	
1888-89 ...	8 2	136	8 8	124	1903-04...	5 10	97	6 7	94
1889-90 ...	7 7	128	8 2	117	1904-05...	5 4	89	6 5	92
1890-91 ...	7 3	121	7 10	112	1905-06...	5 5	90	6 7	94
1891-92 ...	7 0	117	7 11	113	1906-07...	5 7	93	6 9	96
1892-93 ...	8 10	147	8 9	125	1907-08...	6 11	115	7 3	104
1893-94 ...	7 4	122	8 4	119	1908-09...	6 0	100	7 1	101
1894-95 ...	9 5	157	9 4	133	1909-10...	6 10	114	7 5	106
1895-96 ...	7 5	124	8 11	127	1910-11...	7 1	118	7 10	112
1896-97 ...	7 0	117	8 9	125	1911-12...	7 7	126	7 11	113
1897-98 ...	6 2	103	8 6	121	1912-13...	7 1	118	7 8	110
1898-99 ...	5 9	96	8 2	117	1913-14...	7 9	129	8 3	118
1899-1900 ...	5 11	99	8 4	119	1914-15...	7 7	128	8 3	118
1900-01 ...	5 1	85	8 0	114	1915-16...	8 11	149	9 5	135
1901-02 ...	5 5	90	7 3	104	1916-17...	8 8	144	9 2	131
1902-03 ...	5 3	87	6 6	93	1817-18...	7 3	121	7 10	112

NOTE.—Figures of price from 1888-89 to 1900-01 relate to the mean of the average prices of the three principal grades, Broken Pekoe, Pekoe, and Pekoe Sonchong, published in the preceding years' Reports, and those from 1901-02 are the average prices of all grades of tea as published by Messrs. J. Thomas & Co.

No. 14.—Quantity (in packages,), and average price per pound, of Indian Tea sold in London in 1915-16 and 1916-17, as reported by Messrs, Gow, Wilson, and Stanton.

Producing District,	1915-16. (n)		1916-17. (a)	
	Number of Packages.	Average price per lb.	Number of Packages.	Average price per lb.
Assam (Brahmaputra) Valley ...	926,926	d. 10·91	732,043	d. 13·19
Cachar and Sylhet (Surma Valley)	280,437	9·72	247,886	11·59
Chittagong ...	7,593	9·57	7,700	11·70
Darjeeling ...	92,609	11·87	84,894	13·83
Dooars (Jalpaiguri) ...	261,364	10·47	215,138	11·94
Terai (Dehra Dun, Kangra, etc.)	18,341	10·33	13,814	11·43
Nilgiris and Wynad (Malabar)	29,597	10·12	32,618	12·65
Travancore ...	94,071	10·09	77,182	11·71
TOTAL ...	1,710,938	10·62	1,391,275	12·57

(a) Figures relate to the period from 1st July to 20th April of each season. Later quotations are not available.

No. 15.—Rates of Freight charged on tea from Calcutta to London, in the years 1898 to 1917.

Year.	Rate.	Year.	Rate.
	£ s. d.		£ s. d.
1898 ...	1 18 9	1908 ...	1 12 6
1899 ...	2 1 3	1909 ...	1 12 6
1900 ...	1 15 0	1910 ...	1 12 6
1901 ...	1 8 9	1911 ...	1 12 6
1902 ...	1 11 3	1912 ...	1 15 0
1903 ...	1 13 9	1913 ...	1 15 0
1904 ...	1 15 0	1914 ...	1 15 0
1905 ...	1 11 3	1915 ...	2 7 6
1906 ...	1 11 3	1916 ...	2 7 6
1907 ...	1 16 3	1917 ...	3 15 0†

Note.—The rates are the minimum rates per ton (50 cub. ft.) obtaining in August of each year.

* Subject to a rebate of 5s.

† From October 1917 the rate has been increased to £15·0·0.

No. 16.—Average monthly wages of labourers employed in tea gardens in Assam, during 1910-11 to 1917-18.

	ACT LABOURERS.		NON-ACT LABOURERS.		
	Men.	Women.	Men.	Women.	Children.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1910-11	5 11 0	5 1 6	5 11 6	4 6 7	2 11 11
1911-12	5 8 4	4 15 11	5 15 11	4 7 9	2 11 0
1912-13	5 11 2	5 1 6	5 15 0	4 9 5	2 13 1
1913-14	5 11 5	5 5 9	6 1 3	4 11 5	2 13 7
1914-15	6 0 8	5 12 9	6 0 5	4 10 3	2 13 3
1915-16	5 12 1	5 9 11	6 0 4	5 2 6	2 14 5
1916-17	6 2 11	6 6 5	6 1 0	5 3 8	3 0 7
1917-18	8 1 6	7 9 5	6 4 3	5 1 2	2 13 5

Note.—These averages are not the mean of district averages, but are calculated independently by dividing the total earnings of two typical months (September and March) by the total number of coolies on the books.

No. 17.—Rates of Customs duties levied on tea in principal countries of the world.

	Pre-war figures.	Latest figures after the outbreak of war.	
		Per lb.	Per lb.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Russia—			
(1) Imported by the European Frontier :—			
Brick tea, black or green ...	0 8 0	0 8 .8	
All other kinds ...	1 6 3	1 11 .8	
(2) Imported by the European Frontier or the Black Sea :—			
Tea of Ceylon or Indian origin ...	1 6 3	1 6 .8	
(3) Imported across the frontier of the Semiryachensk Province of the Steppes, Irkutsk, or the Amur :—			
Black bohea, flower green and yellow ...	1 2 0	1 7 .5	

No. 17.—*Rates of Customs duties levied on tea in principal countries of the world—contd.*

		Pre-war figures.			Latest figures after the outbreak of war.		
		Per lb.			Per lb.		
		Rs.	A.	P.	Rs.	A.	P.
(4) Imported into the Amur and the Trans-Baikal region of Irkutsk :—							
Brick tea	...	...	...	Free.	1	2	0
All other tea	...	...	...		1	2	0
(5) Imported through the Customs House of Irkutsk or westward across the frontier of Siberia or of the Steppes or the Semiryechensk :—							
Tea in bricks	...	...	...	0	2	7	0
Tea in tablets of the Russian manufacture	...	...	...	0	10	7	0
All other tea	...	...	...	0	3	4	0
Germany—							
For consumption as tea	...	...	...	0	5	4	(a)
For the manufacture of theine	...	...	...	Free.			(a)
France—							
Imported directly from a country out of Europe	...	...	...	0	9	1	(a)
Imported from European entrepôts	...	...	...	0	11	8	(a)
Spain—							
Tea, and imitations thereof, and "yerba maté" (Paraguay tea)	...	...	...	0	7	0	(a)
Tea transhipped in a European port	...	...	...	0	7	5	(a)
Austria-Hungary—							
Imported by sea	...	...	...	0	9	9	(a)
Imported by land	...	...	...	0	11	0	(a)
Japan—							
Black tea	...	...	...	0	4	2	(a)
Black tea dust	...	...	...	0	1	3	(a)
Other tea	...	...	...	0	1	1	(a)
Persia—							
White tea	...	...	...	0	7	0	(a)
All other tea	...	...	...	0	4	6	(a)
Union of South Africa—							
In packets or tins, not exceeding 10 lbs. each in weight	...	...	...	0	6	0	0
In large packets or in bulk	...	...	...	0	4	0	0
Canada—							
Imported direct from the country of growth and production, also tea purchased in bond in the United Kingdom	...	...	...	Free.			
All other tea	...	ad valorem		10 per cent.			10 percent.

(a) No information available regarding any change of the pre-war rate.

of the world.—contd.

		Pre-war figures	Lates rates after outbreak of war.
		Per lb.	Per lb.
		R. A. P.	R. A. P.
Australia—			
In packets not exceeding 20 lbs. in weight ...		0 1 0	0 1 0
All other tea		Free.	Free.
New Zealand—			
In packages of 5 lbs. or over (net weight of tea):			
If the produce of some part of the British Dominions		Free.	Free.
Otherwise		0 2 0	0 2 0
In packages of less than 5 lbs.:			
If the produce of some part of the British Dominions		0 2 0	0 2 0
Otherwise		0 2 5	0 2 5
South Africa—			
In bulk		0 8 2	0 7 0
In paper or card-board packets		0 8 2	0 8 2
In packets of tin plate or other material		0 9 0	0 9 0
United Kingdom	... ..	0 5 0	0 12 0
Ireland	... ..	0 3 0	(a)
Wales	... ..	0 6 0	(a)
Scotland	... ..	0 4 3	(a)
England	... ..	0 2 3	(a)
Channel Islands	... ..	Free.	(a)
Guernsey	... ..	1 8 6	(a)
Jersey	... ..	0 10 11	(a)
Isle of Man	... ..	1 4 0	(a)
Portuguese Colonies	... ..	ad valorem	11 per cent.
Portuguese Colonies	... ..	ad valorem	8 per cent.
Portuguese Protectorate	... ..	ad valorem	10 per cent.
United States	... ..	Free.	(a)
Philippines	... ..	0 4 7	(a)
Hawaii	... ..	0 4 0	0 4 0
Samoa	... ..	ad valorem	5 per cent.
Samoa	... ..	Free.	(a)

**MEMBERS OF THE GENERAL COMMITTEE FOR THE
YEAR 1919-20.**

MR. H. W. CARR, (<i>Chairman</i>)	...	Messrs. Balmer, Lawrie & Co.
„ W. A. DUNCAN,		
(<i>Vice-Chairman</i>)	,	Duncan Bros. & Co.
„ R. GRAHAM	...	James Finlay & Co., Ltd.
„ C. RENNISON	...	Williamson, Magor & Co.
„ THE HON. SAMUEL BEST	...	Octavius, Steel & Co.
„ W. G. FIGG	...	Begg, Dunlop & Co.
„ W. M. FRASER	...	Shaw, Wallace & Co.
„ W. F. REYNOLDS	...	Macneill & Co.
„ F. E. PHILLIPS	...	Jardine, Skinner & Co.

DARJEELING AND DOOARS SUB-COMMITTEE.

THE HON. SAMUEL BEST,

<i>(Chairman)</i> Messrs. Octavius, Steel & Co.		
MR. R. A. TOWLER	...	McLeod & Co.
„ J. A. C. MUNRO	...	Duncan Bros. & Co.
„ J. AMBLER	...	J. Mackillican & Co.
„ E. A. MITCHELL	...	W. S. Cresswell & Co.
„ F. E. CINMILL	...	Gillanders, Arbuthnot & Co.
„ R. GRAHAM	...	James Finlay & Co., Ltd.
„ C. RENNISON	...	Williamson, Magor & Co.
„ J. ELCOCK	...	Davenport & Co.

SCIENTIFIC DEPARTMENT SUB-COMMITTEE.

MR. H. W. CARR, (<i>Chairman</i>)	...	Messrs. Balmer, Lawrie & Co.
„ W. A. DUNCAN	...	Duncan Bros. & Co.
„ C. RENNISON	...	Williamson, Magor & Co.
„ W. M. FRASER	...	Shaw, Wallace & Co.

D. K. CUNNISON,
Assistant Secretary.

H. M. HAYWOOD,
Secretary.

A. C. DANIEL,
Second Assistant Secretary.

**LIST OF MEMBERS OF THE GENERAL COMMITTEE AND
SUB-COMMITTEE OF THE ASSAM BRANCH, INDIAN
TEA ASSOCIATION, FOR THE YEAR 1919-20.**

General Committee.	Sub-Committees.	Address.
Col. G. W. Simkins,	Honorary Chairman, (on leave) ...	Amguri.
A. L. Playfair, Esq.,	Hon. Vice-Chairman, (Actg. Chairman)	Dibrugarh.
	<i>Doom Dooma Sub-Committee.</i>	
	The Manager, Bordubi Tea Co., Ld. ...	Doom Dooma.
	" " Pabojan Tea Estate ...	Borhajan.
C. Wood, Esq.,	The Supdt., Doom Dooma Tea Co., Ld.	Doom Dooma.
W. E. H. Grayburn, Esq., <i>(Chairman)</i>	" " Assam Frontier Tea Co., Ld.	Talup.
	" " Budla Beta Tea Co., Ld. ...	Panitola.
	The Manager, Tippuk Tea Estate, Jokai (Assam) Tea Co., Ld.	Talup.
	The Supdt., Makum (Assam) Tea Co., Ld.	Margherita
	<i>Panitola Sub-Committee.</i>	
	The Supdt., Eastern Assam Tea Co., Ld.	Chabua.
	The Manager, Panitola Dn. Jokai (Assam) Tea Co., Ld.	Panitola.
W. H. Woodward, Esq., <i>(Chairman)</i>	The Supdt., Tingri Tea Co., Ld. ...	Hoogrijan.
	The Manager, Limbuguri Tea Estate...	Tinsukia.
	The Supdt., Nokhroy (Assam) Tea Co., Ld.	Tinsukia.
	The Manager, Dinjan Tea Estate ...	Rangagora.
	The Supdt., Budlagenta Tea Co., Ld. ...	Panitola.
	<i>Dibrugarh Sub-Committee.</i>	
C. E. Collins, Esq., <i>(Chairman)</i>	The Manager, Bokel Dn. Jokai (Assam) Tea Co., Ld.	Lahoal.
A. L. Playfair, Esq.,	" " Greenwood Tea Estate...	Dibrugarh.
	" " Majjan Tea Estate Upper Assam Tea Co., Ld.	Dibrugarh.
	" " British Indian Tea Co., Ld.	Jokai.
	" " Mokalbari Tea Co., Ld.	Dikom.
	" " Nahortoli Tea Estate ...	Dikom.
	" " Chowkidgingee Tea Es- tate.	Rehabari.

General Committee.	Sub-Committee.	Address.
	<i>Sonari Sub-Committee.</i>	
A. D. Macfarlane, Esq., <i>(Chairman)</i>	The Manager, Borbam Tea Estate ... Sonari.	
	The General Manager, Moran Tea Co., Ld. Moran.	
	The Manager, Deepling Tea Estate ... Sonari.	
	" " Towkok Tea Estate, Assam Co. Sonari.	
	" " Suffry Tea Estate .. Suffry.	
	" " Grob Tea Co., Ld. ... Sonari.	
	" " Jaboka Tea Estate ... Sonari.	
	<i>Nazira Sub-Committee.</i>	
	The General Manager, Amgoorie Tea Estate Ld. Amguri.	
W. Maxwell, <i>(Acting Chairman)</i>	The General Manager, Assam Company Nazira.	
	The Manager, Nahor Habi Tea Estate Lakwah.	
	" " Rajmai Tea Estate ... Rajmai.	
	" " Gelakey Tea Estate, Assam Company. Galakey.	
	" " Luckwah Tea Co., Ld. Lakwah.	
	" " Madoorie Tea Estate ... Nazira.	
	<i>Jorhat Sub-Committee.</i>	
	The Supdt., Jhanzie Tea Asson., Ld. ... Selinghat.	
D. Slimmon, Esq., <i>(Chairman)</i>	" " Jorehaut Tea Co., Ld. ... Cinnamara.	
Fred Banwell, Esq.,	The Manager, Meleng Tea Estate ... Meleng.	
D. S. Withers, Esq.,	" " Desso & Parbutta Tea Co., Ld. Moriani.	
	" " Gotoonga Tea Estate, Moabund Tea Co., Ld. Gtongia	
	" " Scottish Assam Tea Co., Ld. Kharikatis.	
	" " Kakajan Dn. Kanan Devan Hills P. Co., Ld. Nakachari.	
	<i>North Lakhimpur Sub-Committee.</i>	
H. W. Story Esq., <i>(Chairman)</i>	The Manager, Dejoo Tea Co., Ld. ... N. Lakhimpur.	
	" " New Cinnatollah Tea Co., Ld. Do.	
	" " Doolahat Tea Co., Ld. Do.	
	" " Harmutty Tea Co., Ld. Laluk.	

General Committee.	Sub-Committee.	Address.
	The Manager, Seajuli Tea Estate ...	N. Lakhimpur.
	" " Silonibari Tea Estate ...	Silonibari.
	" " Joyhing Dn., Jokai A. Co.	N. Lakhimpur.
	<i>Golaghat Sub-Committee.</i>	
C. Ingram, Esq., <i>(Chairman)</i>	The General Manager, Rangajaun Tea Co., Ld.	Marangi.
	The Supdt, Badlipar Tea Co., Ld. ...	Badlipar.
	" " Brahmaputra Tea Co., Ld.	Negheriting.
	The Manager, Doorea Tea Co., Ld. ...	Badlipar.
H. V. Cowley, Esq.,	" " Doiang Tea Estate ...	Oating.
	" " Borsapori Tea Co., Ld.	Negheriting.
	" " Lattakuan Tea Estate, Amalgamated Tea Co., Ld.	Letekuan.
	<i>Nongong Sub-Committee.</i>	
A. Chrystall, Esq.,	The Manager, Amluckie Tea Co., Ld.	Misa.
	" " Jiajuri Tea Estate ...	Chapanalla.
W. R. Alexander, Esq., <i>(Chairman)</i>	" " Salonah Dn., Salonah Tea Co., Ld.	Salonah.
	" " Secones Tea Estate ...	Silghat.
	" " Kellyden Dn., Chabwa Tea Co., Ld.	Misa.
	" " Sagmootia Tea Estate ...	Jaklabandha.
	" " Kondoli Dn., Salonah Tea Co., Ld.	Kotiatoli.
	<i>Bishnath Sub-Committee.</i>	
W. Henderson, Esq., <i>(Chairman)</i>	The Manager, Pertabghur, Tea Estate, Bishnath Tea Co., Ld.	Sootea.
	" " Monabari Tea Estate, Imperial Tea Co., Ld.	Mijikajan.
	" " Dekorsi Tea Estate ...	Sootea.
	" " Borbheel Tea Co., Ld. ...	Behali.
	" " Majulighur Tea Estate	Sootea.
	<i>Tespur Sub-Committee.</i>	
R. Johnstone Esq.,	The Manager, Nahor Rani Tea Estate	Thakurbart.
	" " Bamgaon Tea Estate ...	Balipara.

General Committee.	Sub-Committee.	Address.
C. G. Causton, Esq., <i>(Chairman)</i>	The Supdt., Empire of India & Ceylon Tea Co., Ltd.	Borjuli.
	The Manager, Namgaon Tea Estate, E. of India & Ceylon Tea Co., Ltd.	Thakurbari.
	The Manager, Kacharigaon Tea Co., Ltd.	Borjuli.
	" " Dhulipadong Tea Estate, E. of India & Ceylon Tea Co., Ltd.	Thakurbari.
W. A. Steen, Esq., <i>(Chairman)</i>	" " Darprung Tea Co., Ltd. ...	Bindukuri.
	<i>Mangaldai Sub-Committee.</i>	
	The Manager, Hattigor Tea Estate ...	Hattigor.
	" " Orangajuli Tea Estate ...	Panerihat.
	" " Dimakusi Tea Co., Ltd. ...	Do.
	" " Corramore Tea Estate ...	Hattigor.
	" " Mangaldai Tea Co., Ltd.	Mangaldai.
	" " Attareekhat Tea Estate	Attareekhat.
	" " Bhutia Chang Tea Estate	Panerihat.

**LIST OF MEMBERS OF THE GENERAL COMMITTEE, SURMA
VALLEY BRANCH, INDIAN TEA ASSOCIATION,
ELECTED FOR THE YEAR 1919-20.**

THE HON'BLE MR. H. B. FOX, (*Chairman*).

MR. JOHN HENDERSON	...	... } Balisera.
" H. J. MUNSEY	...	... }
" E. W. HOBSON	...	Luckipore.
" R. REES	...	... }
" G. M. C. BLACK	...	Happy Valley.
THE HON'BLE MR. R. ST. J. HICKMAN	...	Chutla Bheel.
MR. J. ELWIN	...	... }
" P. W. CRAWFORD	...	Hailakandi.
" A. MC CREATHE	...	... }
" A. J. G. CRESSWELL	...	North Cachar.
" G. F. PLAYFAIR	...	North of Surma.
" W. K. ALLIES	...	... }
" R. B. BATHER	...	Chargola-Longai.
" W. C. SPALDING	...	... }
" F. W. WILSON	...	Lungla-Juri Valley
" J. WEDDERSPON	...	... Luskerpore.

MR. W. E. D. COOPER, (*Secretary*).

[889]

**LIST OF MEMBERS OF THE DISTRICT COMMITTEES
ELECTED FOR THE YEAR 1919-20.**

BALISERA DISTRICT COMMITTEE.

Members.	Address.	Representative of
Mr. John Henderson, ... <i>(Hon. Secy. & Chairman.)</i>	Deanston	Messrs. James Finlay & Co., Ld.
" H. J. Mounsey ...	Sathgao	Octavius, Steel & Co.
The Manager ...	Mazdehee T. E. ...	Planters' Stores & Agency Co., Ld.

CHARGOLA-LONGAI DISTRICT COMMITTEE.

Mr. R. B. Bather, (<i>Chairman.</i>)	Dullabcherra	Messrs. McLeod & Co.
" B. J. Lamb, (<i>Hon. Secy.</i>)	Bhubrighat	Private gardens.
" G. E. Rayner	Goombira	Messrs. James Finlay & Co., Ld.
" W. K. Allies ...	Sephinjuri	Sephinjuri Bheel Tea Co., Ld.
" J. C. Dawson	Iса Bheel	Messrs. Octavius, Steel & Co.

CHUTLA BHEEL DISTRICT COMMITTEE.

The Hon. Mr. R. St. J. Hickman	Boro-Jalingah	Messrs. James Finlay & Co., Ld.
Mr. J. D. Jenkins	Derby	Octavius, Steel & Co.
" F. G. Ballantyne	Polai	Jardine, Skinner & Co.
" J. Elwin	Kuttal	McLeod & Co.
" E. L. Hawkins	Noarbund	Williamson, Magor & Co.
" B. C. Corry-Smith	Bagh 'O' Bahar	Geo. Henderson & Co.
" A. B. Beddoe	Dwarbund	Balmer, Lawrie & Co.
" J. D. Jowitt ..	Monierkhal	Davenport & Co.
" R. W. Hudson	Chincoorie	Grindlay & Co.
The Manager ...	West Jalinga	Duncan Bros. & Co.
Mr. F. Pullen ...	Rosekandi	Private gardens.

HAILAKANDI DISTRICT COMMITTEE.

Mr. P. W. Crawford,	Lallacherra	Messrs. Jardine, Skinner & Co.
<i>(Hon. Secy. & Chairman.)</i>		
" A. McCreath	Dholai	Duncan Bros. & Co.
" W. E. D. Cooper	Kalacherra	Octavius Steel & Co.
" D. McWha ...	Koyah	Macneill & Co.
" G. D. Mackay	Jaffirbund	Begg Dunlop & Co.
" W. R. Hudson	Bundookmara	Barry & Co.
" B. Gupta ...	Vernerpore	The Secretary, Cachar Native Joint Stock Co.
" F. W. Carpenter	Manipore	Gillanders, Arbuthnot & Co.

HAPPY VALLEY DISTRICT COMMITTEE.

Mr. G. M. C. Black,	Coombergram ..	Messrs. Octavius, Steel & Co.
<i>(Hon. Secy. & Chairman.)</i>		
" R. H. Talbot	Cossipore	Macneill & Co.
" A. F. Stuart ...	Koomber	Begg, Dunlop & Co.
" T. W. Green ...	Urrunabund	Balmer, Lawrie & Co.
" W. J. Mackay	Martycherra	Barry & Co.
" J. M. Taylor	Doyapere	Walker, Goward & Co.
" W. L. Gamble	Dooloogram	McLeod & Co.
The Manager ...	Chandighat T. E.	Duncan Bros. & Co.
Mr. J. S. Meroor ...	Arcuttipore	J. Macmillian & Co.

LUCKNOW DISTRICT COMMITTEE.

Members.	Address.	Representative of
Mr. E. W. Hobson, <i>(Hon. Secy. & Chairman.)</i>	... Burtall -	... Messrs. Macneill & Co.
" R. Rees ...	... Binnakandi	... " Octavius, Steel & Co.
The Manager ...	... Chingoor	... " Barlow & Co.

LUNGIA-JURI VALLEY DISTRICT COMMITTEE.

Mr. F. W. Wilson, <i>(Hon. Secy. & Chairman.)</i>	... Phultola	... Messrs. Williamson, Major & Co.
" W. C. Spalding	... Kurmah	... " Duncan Bros. & Co.
" C. A. Williams	... Ruthna	... " McLeod & Co
" A. Brown ...	... Rajnagar	... " Shaw, Wallace & Co.
" D. Smith ...	... Sonarupa	... " Macneill & Co.
The Hon'ble Mr. H. B. Fox	... Kannyhatti	... " Octavius, Steel & Co.
Mr. S. H. Hunter	... Holicherra	... " James Finlay & Co., Ltd.

LUSKERPORE DISTRICT COMMITTEE.

Mr. J. Wedderspoon, <i>(Hon. Secy. & Chairman.)</i>	... Surma T. E.	... Messrs. McLeod & Co.
" P. Cruickshank	... Amo	... " Duncan Bros. & Co.
" A. G. Savage	... Chundeecherra	... " Octavius, Steel & Co.
" J. W. Smart ...	... Chandpore	... " Barry & Co.
" D. Tulloch ...	... Daragaon	... " James Finlay & Co., Ltd.
" J. E. Aird ...	... Deundi	... " Planters' Stores & Agency Co., Ltd.
" J. Creighton ...	... Luskerpore	... " Shaw, Wallace & Co.

NORTH CACHAR DISTRICT COMMITTEE.

Mr. A. J. G. Crosswell, <i>(Hon. Secy. & Chairman.)</i>	... Rampore	... Messrs. Kilburn & Co.
" H. M. Crozier	... Hatticherra	... " Macneill & Co.
" J. MacKnight	... Kurkoorie	... " Duncan Bros. & Co.
" E. B. Baker ...	... Dulcherra	... " James Finlay & Co., Ltd.
" M. T. Beatty ...	... Craigpark	... " Barry & Co.
" R. B. Lungley	... Kallinecherra	... " Octavius, Steel & Co.
" J. M. Barry ...	... Jetinga Valley	... " Begg, Dunlop & Co.
" D. E. Gomme	... Ballacherra	... " Jardine, Skinner & Co.

NORTH OF SURMA DISTRICT COMMITTEE.

Mr. P. Woodland, <i>(Hon. Secy. & Chairman.)</i>	... Lackatoorah	... Messrs. J. Mackillican & Co
" T. D. Walker	... Lullescherra	... " James Finlay & Co., Ltd.
" G. F. Playfair	... Loobacherra	... " Octavius, Steel & Co.
" G. P. Steward	... Malgicherra	... " Grindlay & Co.

RULES OF THE INDIAN TEA ASSOCIATION.

*As amended at an Extraordinary General Meeting held
on the 8th January 1901.*

1. That the Association shall be styled the "INDIAN TEA ASSOCIATION," and shall have its head-quarters in Calcutta.
2. That the objects and duty of the Association shall be to promote the common interests of all persons concerned in the cultivation of Tea in India.
3. That proprietors and Managers of, and Agents for, Tea Estates (including Limited Companies, which shall be represented by their Agents or Secretaries) shall be eligible as members of the Association.
4. That applicants for admission, as members, shall be elected by the General Committee.
5. That the business and funds of the Association shall be managed by a General Committee consisting of nine firms, to be elected annually by voting papers circulated, the result of the voting to be scrutinized and declared at the Annual General Meeting of Association, such Annual General Meeting to be held at such time in the month of February, or as soon thereafter as possible in each year, as may be appointed by the General Committee. The nine firms thus elected shall hold office for one year, and shall each nominate a gentleman to represent them on the General Committee. The General Committee shall elect their own Chairman and Vice-Chairman. Four members of the General Committee to form a quorum. The Secretary and Assistant Secretary of the Bengal Chamber of Commerce shall be *ex officio* Secretary and Assistant Secretary of the Association, and the business of the Association shall be carried on by the staff of the Bengal Chamber of Commerce in return for such remuneration as may be agreed upon, from time to time, between the General Committee of the Association and the Committee of the Chamber.
6. That the Association may be represented in the Tea Districts by existing Local Associations working in conformity with the Association's Rules, and by District Committees appointed for the purpose of carrying out the objects of the Association. Each District Committee shall be elected by the voter of the Superintendents and Managers of gardens situated in such District. Superintendents and Managers of gardens shall alone be eligible to serve on District Committees. In the election of members to serve on District Committees the number of votes to which each superintendent or manager is entitled shall be based upon the area of tea cultivation under his charge as specified in Rule 12. Each District Committee shall frame its own Rules for internal administration.

subject to the approval and confirmation of the General Committee. The General Committee may decide, when necessary, what groups of gardens shall be represented by District Committees.

7. That voting by proxy shall be allowed, provided proxies are in favour of members of the Association.

8. That for the purpose of defraying the expenses of the Association, an annual contribution, based upon the area under tea cultivation, and to be fixed by the General Committee, subject to confirmation at the next Ordinary General Meeting shall be payable by each company and private garden represented in the Association.

9. That the General Committee may whenever they think fit and shall, upon the requisition in writing of any seven members of the Association, convene an Extraordinary General Meeting.

10. That upon the receipt of such requisition, which shall specify the object of the meeting proposed to be called, the General Committee shall forthwith proceed to convene an Extraordinary General Meeting to be held within thirty days of the receipt of such requisition. Seven days' notice at the least, of all General Meetings, shall be given to the members in writing or by advertisement in one or more of the Calcutta daily papers.

11. That no General Meeting shall be valid at which less than seven members shall be present either in person or by proxy.

That in all matters to be determined by the votes of members, the number of votes to which each Limited Company or private concern is entitled shall be based on the area under tea cultivation as follows :—

On areas not exceeding 1,000 acres	...	One vote for each 100 acres or part of 100 acres over 50.
------------------------------------	-----	---

Over 1,000 acres and not exceeding 2,000 acres	...	One vote for each 250 acres over 1,000 acres.
---	-----	--

Over 2,000 acres	...	One vote for each 500 acres over 2,000 acres.
------------------	-----	--

In cases of equality of votes the Chairman of the General Committee and the Chairman of all General Meetings shall have a casting vote.

13. That the Accounts and Reports of the proceedings of the Association shall be open to the inspection of members at convenient times, to be fixed by the Committee.

14. That an Extraordinary General Meeting convened for the purpose may, by the votes of three-fourths of the members present, in person or by proxy, expel any member from the Association.

15. That any member may retire from the Association on giving six months' notice in writing to the General Committee of his intention to do so.

16. That the rules of the Association may be repealed or altered, and new ones passed, at any General Meeting, provided that the proposed alteration or new Rule or Rules shall be notified to the members at least one calender month previous to such Meeting.

BONUS RULES.

1. That no Superintendent, Manager, Assistant Manager, or other employé or Agent of any garden represented in the Association, shall engage or attempt to recruit or entice, directly or indirectly, any labourer or labourers from any other garden represented in the Association, by offering higher wages than those current for the locality wherein the garden is situated or fixed by the Association.

2. That no bonus perquisite, such as rum, rice, blankets, etc., shall in future be given to coolies engaged by one garden from another belonging to the Association. In cases where agreements are made with such coolies under Act XIII of 1859, and it becomes necessary to make an advance in order to bring these agreements within the provision of the act, the amount of advance for the year's agreement shall not exceed Rs. 6 for a man and Rs. 4 for a woman, and shall be recovered by equal monthly instalments during the last six months of its currency.

3. That coolies engaged under the conditions of Rule 2 shall not be paid any bonus or any increase over the usual monthly rates of wages of the District, as fixed by the District Committees and confirmed by the General Committee of the Association, until they shall have served for a period of not less than two years on the garden employing them.

4. That no Superintendent, Manager, Assistant Manager, or other employé or Agent of a garden represented in the Association shall without first informing the labourer's previous employer employ or harbour any labourer from another garden also belonging to it, until a period, as fixed by the District Committee and confirmed by the General Committee of the Association shall have elapsed from the time of the labourer leaving the garden on which he was last employed.

5. That the above Rules shall come into force on the 1st of January 1888.

[345]

ASSAM BRANCH, INDIAN TEA ASSOCIATION.

REVISED RULES.

As from the 1st September 1897.

NAME.

1. The Association shall be called the "Assam Branch of the Indian Tea Association".

OBJECTS.

2. The objects of the Association are to take up all matters connected with the Tea Industry needing attention; to keep as much as possible in touch with the Government, and other Associations and Bodies having the same or like objects in view; and to maintain a united feeling in the province.

MEMBERS.

3. The Association shall consist of:—

(a) Ordinary Members, *viz.* :—

All Companies, Proprietors or persons having or owning Tea Estates in the Upper Assam Valley are eligible as Members by paying such annual subscription to the Funds of the Association (Assam Branch) as may be fixed upon as payable from time to time.

Such Companies or concerns shall ordinarily be represented by their Superintendent or General Manager (if any) or some other Manager appointed for that purpose.

(b) Honorary Members to be nominated from time to time by the General Committee.

Honorary Members shall be at liberty to attend the yearly General Meeting of the General Committee and may discuss any matters that may be brought before the meeting but have no vote and shall not be called on to pay any subscription.

SUBSCRIPTION.

4. The annual subscription to the Association shall be one anna per acre under tea, and subscription shall be paid by ordinary Members on or before the 31st day of December in each year, for the current year.

CONSTITUTION.

5. The Association shall primarily be worked through a General Committee to be elected yearly by, and from among, the members of the Sub-Committees; and shall further be composed of Sub-Committees to be elected yearly by the ordinary members as hereinafter provided and shall have a paid Secretary.

ELECTION OF SUB-COMMITTEE.

6. Each District, Sub-Division or Local Centre containing members belonging to the Association shall, in the month of March in each year, elect a Sub-Committee from among their number.

Each Sub-Committee shall ordinarily be elected by vote or ballot before the 31st day of March, but the outgoing Committee shall be re-eligible, and shall in any case continue to act till the new Committee has accepted office.

VOTES AT ELECTION OF SUB-COMMITTEE.

7. In the election of Sub-Committees and at all their subsequent meetings (except on the election of a member or members to represent such Sub-Committee on the General Committee), the number of votes to which each member is entitled shall be based on the area under tea cultivation as follows:—

- (a) On areas not exceeding 1,000 acres, one vote for each 100 acres under tea, or part of 100 acres over 50 acres under tea.
- (b) Over 1,000 acres and not exceeding 2,000 acres, one vote for each 250 acres over 1,000 acres under tea.
- (c) Over 2,000 acres, one vote for each 500 acres over 2,000 acres under tea.

DUTIES OF SUB-COMMITTEE.

8. The Sub-Committee shall meet whenever practicable and may settle all questions as to length of notice convening their meeting and conduct of business as they may think fit except as hereinafter may be otherwise specially provided.

SUB-COMMITTEE MEETINGS.

9. Each Sub-Committee shall at its first meeting in each year appoint an Honorary Chairman of its Committee, whose duties will be *inter alia*:—

- (a) To keep a register of all transactions of his Committee and forward the same to the Secretary to the Association.
- (b) To refer all matters to the said Secretary requiring attention of the General Committee.

CHAIRMAN OF SUB-COMMITTEES.

10. In all cases of equality of votes the Chairman of the Sub-Committee shall have a casting vote.

* 10-A. In the event of any member or members of a Sub-Committee dying or wishing to resign before the completion of his or their term of office the member or members who at the last election obtained the next number of votes to the member or members so dying or wishing to resign shall *ipso facto* succeed to the vacancy or vacancies.

POWERS OF SUB-COMMITTEES.

11. Sub-Committees, through their Chairman, shall be at liberty—

- (a) To bring to the notice of the Deputy Commissioner or Sub-Divisional Officer, as the case may be, irregularities they may consider to have occurred, in any way connected with the administration, or affecting local planting interests, and may make suggestions in connection therewith.
- (b) To consult with other Sub-Committees, in the same District and reply jointly to any communication emanating from the official Head of the District or the Sudder Magistrate or Court.

Provided, that, if, in the opinion of the Sub-Committees or Committees, the subject under discussion or reference is of sufficient importance, or is likely to affect the interests of the Province, they shall forthwith forward the same to the Secretary to the Association for the attention of the General Committee, and shall (if necessary) merely inform such local authority that they have done so.

QUORUM AT SUB-COMMITTEE MEETINGS.

12. In all meetings of a Sub-Committee three members present in person or by proxy shall form a quorum.

ELECTION OF GENERAL COMMITTEE.

† 13. The General Committee shall consist of 20 members, exclusive of the Honorary Chairman, and shall be elected as follows :—
“ Each Sub-Committee mentioned in column I to this clause, shall, at their first meeting in each year, proceed to elect so many

* Adopted at the Annual Meeting of the Assam Branch, Indian Tea Association, held on 25th March 1916.

† Amended at the Annual Meeting specified above.

of their number as are specified in column 2 to represent them on the General Committee for that year, but, subject to and until such election has been communicated to the Secretary of the Association the previous member shall continue to act on the General Committee and a retiring member or members shall be re-eligible. The Honorary Chairman of each Sub-Committee shall ex-officio be a member of the General Committee and shall therefore in respect of each Sub-Committee mentioned in Column 1 be one of the members specified in Column 2. Where in accordance with column 2 a Sub-Committee is represented on the General Committee by one member only, the Honorary Chairman of such Sub-Committee (or his nominee under Rule 17) shall alone represent such Sub-Committee on the General Committee for that year. After the General Committee have elected a Chairman, as provided by clause 17 the Sub-Committee whom he represents, shall forthwith elect another member to fill his place on the General Committee.

COLUMN 1.	COLUMN 2.
The Dibrugarh Sub-Committee shall be represented by	3 Members.
" Doom Dooma "	2 "
" North Lakhimpur "	1 Member.
" Sonari "	1 "
" Nazira "	2 Members.
" Jorhat "	2 "
" Golaghat "	2 "
" Nowgong "	2 "
" Tezpur "	2 "
" Bishnauth "	1 Member.
" Mangaldai "	1 "
Total ...	20

VOTES AT GENERAL COMMITTEE MEETINGS.

14. In calculating the votes, at such election and all meetings of the General Committee, each member shall have one vote.

In case of more than one representative of a concern being a member of a Sub-Committee, the Superintendent or General Manager or other person mentioned, in paragraph 3, shall alone vote. The Chairman of the meeting in case of equality of votes is to have a vote (casting) in all meetings, whether of a Sub-Committee or General Committee.

TEMPORARY MEMBERS OF GENERAL COMMITTEE.

15. If any member of the General Committee is absent from the District for more than three months, the Sub-Committee, of which he is a member, shall at once proceed to elect a temporary substitute from among their members, and intimate the same in writing to the Secretary.

**RESIGNATION OF CHAIRMAN OF SUB-COMMITTEE OR
GENERAL COMMITTEE.**

16. In the event of a Chairman of a Sub-Committee or General Committee wishing to resign before the completion of his term of office he shall call a meeting forthwith, at which a new Chairman shall be appointed until which time he shall continue to act.

GENERAL COMMITTEE MEETINGS.

17. At least one meeting of the General Committee shall be held in each year, if possible, during the first week in July of which one month's notice in writing shall be given to the members thereof. Any subjects for discussion to be in the Secretary's hands one month previous to such meeting.

The members at their first meeting in each year shall elect an Honorary Chairman, who shall in the case of equality of votes have a casting vote in all proceedings: and shall, at such meeting, also elect a paid Secretary to the Association.

In the event of any member being unable to attend a meeting he shall be at liberty to nominate any member of his Sub-Committee to take his place on giving him his proxy for that purpose.

Seven members shall be present, in person, or by proxy, to form a quorum.

EXTRAORDINARY GENERAL COMMITTEE MEETINGS.

18. On the requisition in writing of seven members of the General Committee given to the Secretary to the Association, an Extraordinary Meeting of the General Committee shall be held.

The requisition shall state the reasons for calling such meeting and the matters to be discussed thereat.

The Secretary shall give 30 days' notice in writing of such meeting to all the members of the General Committee, stating the place and object of the meeting and by whom it has been requisitioned.

Seven members present in person or by proxy shall form a quorum. The matters set out in the requisition and such others of which at least 14 days' notice has been given to the Secretary, and those only shall be discussed.

If from any cause a quorum is not present, a fresh requisition shall be necessary.

POWERS OF GENERAL COMMITTEE.

19. The General Committee shall ordinarily have the management and control of the affairs of the Association and the appointment and control of a paid Secretary and arrange to have the accounts audited and submitted to the Association yearly, at their first General Committee meeting, and in particular, shall be at liberty, through their Honorary Chairman or the Secretary to the Association to do such acts and make such representations to Government or any other Association, body or person, as in their opinion may be necessary in the interests of the Province or of the Tea Industry.

ALTERATION OF RULES.

20. The rules of the Association may be altered from time to time by the General Committee.

One month's notice shall be given to all members of the General Committee giving full particulars of the proposed alteration.

No alterations in the existing rules shall be made unless three-fourths of the General Committee vote.

The votes to be calculated as provided for by rule 14; the Honorary Chairman to have a casting vote in case of equality of votes.

The rules, if amended, shall thereupon be printed and circulated among the members of the Association and shall thereupon be binding.

MONTHLY PROCEEDINGS.

21. That for the information of members, the monthly proceedings of the Association shall be printed and shall contain all such matters of general interests during the past month as the Honorary Chairman in conjunction with the Secretary shall, from time to time, direct.

THE CALCUTTA TEA ASSOCIATION.

22. A copy of all communications issued by the authority of the General Committee shall be forwarded to the Secretary of the Indian Tea Association for information.

PRIZES FOR ESSAYS.

23. The General Committee and Sub-Committee shall endeavour to stimulate interests in tea matters from time to time by offering prizes for essays on cultivation, manufacture, machinery and other branches of the tea industry.

THE SECRETARY.

24. The Secretary on receiving a communication from the General Committee or the Chairman of a Sub-Committee on matters affecting public interest and demanding the attention of the Association shall, as soon as possible, forward copies to every member of the General Committee.

Each member of the General Committee shall thereupon express his view of the subject so referred to him, and forward the same in writing to the Secretary, who shall, in consultation with the Honorary Chairman of the General Committee, be guided as to further action in the matter by the majority of opinion expressed.

The Secretary shall further keep a general register of the proceedings of the General Committee, and keep the Accounts which shall be printed and circulated to all members of the Association after they have been passed by the General Committee, and generally carry on the clerical work of the Association.

INDIAN TEA ASSOCIATION.

SURMA VALLEY BRANCH.

RULES.

1. The Association shall be called the "Surma Valley Branch of the Indian Tea Association."

2. The objects of the Association are generally to watch over and, as far as possible, to protect the interests of the Tea Industry of the Surma Valley, also to keep in touch with Government, the Indian Tea Association, Calcutta, and other Associations on matters connected with the Indian Tea Industry.

3. The Association shall consist of Companies, Proprietors, or Concerns occupied in the production of tea in the Surma Valley. Such Companies or Concerns shall ordinarily be represented by the nominee of their Calcutta Agents on the District Committees of each district in which they are interested.

4. Private Proprietors or Concerns, not having Managing Agents, shall be entitled to elect one member to the Committee of each district in which they own an interest. Provided that the gross area amounts to 1,000 acres. Such election to be ballotted for among themselves on the basis of one vote for each 100 acres of tea subscribed for the Association. Companies or Concerns wishing to join, need not necessarily be members of the Indian Tea Association, Calcutta.

4. (a) The funds of the Branch shall be provided by an annual subscription of half-an-anna per acre under tea cultivation, by those Companies or Concerns, who subscribe to the general funds of the Indian Tea Association, Calcutta, and a subscription of one anna per acre by those who do not subscribe.

(b) If it shall be found that any Manager or Managers or Agents have evaded payment on his or their acreage he or they shall be called upon to pay up the arrears for the last three years and shall not be entitled to vote or benefit by any of the privileges of the Association, until that sum be paid in full.

5. (a) The Surma Valley shall be divided into the following districts:—

Luskerpur, Balisera, Lungla and Jhuri Valley, Chargola and Longai, North of Surma, Luckipur, Hailakandi, Chutla Bheel, Happy Valley and North Cachar.

- (b) In each of the above-named districts, a Committee, to be termed a District Committee, shall be formed; the members of such Committee shall be appointed by the Calcutta Agents interested in the district; each agency House so interested being empowered to appoint one member.
- (c) Members, not having Managing Agents, may ballot for one independent member for each District Committee in whose area they hold an interest in tea as provided for in Rule 3.
- (d) An Honorary Chairman and Honorary Secretary shall be elected annually, as soon as possible, after the 1st July, but not later than the end of that month, by the members of each District Committee from among their number. These offices may be held by one and the same person.
- (e) In the case of a member of a District Committee, or the General Committee, being absent on leave, or permanently leaving the District, his Agents in the former case and his District Committee in the latter case shall elect his substitute.
- (f) A District Committee may consist of any number of members not less than three, and shall meet at least twice annually preferably a fortnight previous to each of the two General Committee meetings.
- (g) Any member of a District Committee, unavoidably absent from a meeting may give his proxy to any other member of the same District Committee.
- (h) At a District Committee meeting three members present in person, or two members present in person and one by proxy shall form a quorum.
- (i) When any matter of interest or importance is brought to the notice of the Honorary Chairman of a District Committee, he shall instruct the Honorary Secretary to call a meeting of which fourteen days notice shall ordinarily be given (except in a case of urgency when seven days shall suffice); a report of the proceedings of such meetings shall be sent to the Secretary to the Branch. District Committees shall take action through the Branch Secretary who shall have the matter in question brought before the Chairman of the Branch for orders.
- (j) A District Committee may discuss and pass a resolution on, or make suggestions in connection with, any subject affecting local planting interests, either directly or otherwise. Any member may require his District Committee representative to bring up for discussion any subject which may affect his interests. The

District Committee may thereupon, require their representative on the General Committee to bring the matter before that Committee for the necessary action, if any.

- (k) Each member of a District Committee shall be entitled to one vote for every complete 100 acres of tea, which he represents, and which had paid the annual subscription to the Branch. The Chairman, in case of equal voting to have a casting vote.
- (l) District Committee members shall, when a meeting is impracticable, state their views in writing to the Honorary Secretary, who in conjunction with the Chairman, shall draw up a resolution in accordance with the opinion expressed by the majority, and forward same to the Secretary of the General Committee for approval and action, if any.
- 6. (a) For the conduct of the Association's business, the different District Committees shall, as soon as possible, after the 1st July, but not later than the end of that month elect the representatives they are entitled to, as specified below, who shall form the General Committee of the Surma Valley Branch, which Committee shall at their first meeting thereafter elect a Chairman and Vice-Chairman.

The Chairman need not necessarily be a member of any District Committee.

Luskerpore	...	...	District shall elect one member.
Balisera	...	"	" two members.
Lungla and Jhuri Valley	...	"	" "
Chargola and Longai	...	"	" "
North of Surma	...	"	" one member.
Hailakandy	...	"	" two members.
Chutka Bheel	...	"	" "
Lukhipore	...	"	" "
Happy Valley	...	"	" one member.
North Cachar	...	"	" "

or sixteen members in all, irrespective of the Chairman.

- (b) In all matters of whatever nature that come up before the General Committee, each member shall have one vote only.
- (c) The Chairman, or his deputy, in cases of equality of votes shall have a second or casting vote.
- (d) In case of a member of the General Committee being absent on leave for more than three months, or permanently leaving the district he shall notify the Branch Secretary of his intention, if possible, at least one month previous to his departure, so that a substitute may be provided for.

- (e) The meetings of the General Committee shall take place at least half-yearly as soon after 1st January and 1st July, respectively, as possible, subject to one month's notice, but the Chairman or his deputy may, if he thinks fit, call a Special Meeting of the Committee to consider any matter of urgency or importance, and shall give seven days' notice of such meetings.
 - (f) The meeting of the General Committee shall ordinarily be held at Silchar, except that it shall be optional for the Sylhet members to claim that each alternate meeting be held at some convenient place in Sylhet to be decided upon by them; but notice of such intention must be given to the Secretary at least one month previous to the date of the meeting which they propose should be held in Sylhet.
 - (g) Any member, unable to attend a meeting may give his proxy to another member of the General Committee to act for him.
 - (h) Any member of the General Committee, who is not present in person, or by proxy, at any three consecutive meetings of that Committee, creates a vacancy; and the Secretary of the Branch shall request his District Committee to nominate another representative.
 - (i) In the event of a Chairman of either the General or District Committee wishing to resign during the term of his office, he shall call a meeting to appoint a substitute, giving, if possible, one month's but not less than seven days' notice of such meeting; and shall continue to act until such appointment is made.
 - (j) Seven members present in person, or five in person and two by proxy, shall form a quorum at any meeting of the General Committee.
 - (k) The General Committee shall appoint and control the paid Secretary whose office shall be an annual one.
7. (a) The Secretary shall ordinarily keep a register of all Proceedings carry on the clerical work of the Branch and shall collect the subscriptions due to the Branch. He shall draw up and submit accounts to the General Committee in each half-year, as soon as possible, after the 1st January and the 1st July.

A copy of accounts shall be sent to all members one month before the meeting at which they would come before the General

Committee for discussion and sanction ; and copies of accounts shall, thereafter, be circulated to all members.

- (b) The Secretary shall also circulate to all members a copy of all communications issued under the authority of the General Committee, and, upon receiving particulars, a copy of the Proceedings of all District Committee meetings ; also a copy of the Proceedings of all General Committee meetings.
- (c) The Secretary shall furnish the Indian Tea Association, Calcutta, with a copy of all communications emanating from, and proceedings of, General and District Committees.
8. The Secretary, on receiving particulars from the Chairman of the General or District Committees, concerning matters of public interest which require the attention of the Branch (should the Chairman consider a meeting inexpedient) shall circulate copies of the particulars to all members of the General Committee, who shall each furnish the Secretary within a fortnight with his written opinion, so that in conjunction with the Chairman of the Branch, he may decide by the general opinion what action should be taken.
9. Upon receiving a requisition signed by ten ordinary members of the Surma Valley Branch of the Association stating the reason therefor, the Secretary shall convene an Ordinary General Meeting of members of the Branch at Silchar, on giving one month's notice of such meeting, and stating for what reason, and on whose requisition it has been called.

List of Tea Properties Members, of the Indian Tea Association, corrected to 31st August 1919.

ASSAM.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Amalgamated Tea Estates Co., Ltd.:</i> —		
Lattakoojan Division ...		1,980 $\frac{1}{2}$
Difloo " ...		788 $\frac{1}{2}$
Hathikuli " ...	James Finlay & Co., Ltd.	799 $\frac{1}{2}$
Nahorkutia " ...		560
Namroop " ...		699 $\frac{1}{2}$
Tarajan " ...		400
<i>Amgoorie Tea Estates, Ltd.:</i> —		
Amgoorie Division ...		1,079
Borham " ...	Begg, Dunlop & Co. ...	1,025
Hulwating " ...		641
<i>Amluckie Tea Co., Ltd.</i> ...	Do. ...	918 $\frac{1}{2}$
<i>Anglo-American Direct Tea Trading Co., Ltd.:</i> —		
*Nahorani Division ...		1,642 $\frac{1}{2}$
Kolony " ...	James Finlay & Co., Ltd.	628 $\frac{1}{2}$
Nahortoli " ...		893
<i>Assam Company</i> ...	Kilburn & Co. ...	11,931
<i>Assam Dooars Tea Co., Ltd.:</i> —		
Orangajuli ...	Duncan Brothers & Co... .	940
<i>Assam Estates, Ltd.:</i> —		
Ethelwold ...	Macneill & Co. ...	380
Hazelbank ...		454

* Includes Hathibari.

ASSAM.—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea culti- vation.
<i>Assam Frontier Tea Co., Ld.:—</i>		
Talup ...		1,000
Dholla ...		337
Dhangri ...		622
Hilka ...		1,173
Hokongoorie ...	Shaw, Wallace & Co. ...	1,100
Sookerating ...		870
Khobong ...		1,264
Hapjan ...		960
Longsoal ...		975
<i>Assam Valley Tea Co., Ld.:—</i>		
Mohakali ...	Indian Planters' Agency Co., Ld. ...	300
Attabaree Tea Estates ...	J. Mackillican & Co. ...	730
Attareekhat Tea Co., Ld. ...	Williamson, Magor & Co.	2,454
*Badulipar Tea Co., Ld. ..	Octavius Steel & Co. ...	3,104
Bahoni Tea Estate ...	Do. ...	210
Balijan Tea Co., Ld. ..	Planters' Stores & Agency Co., Ld. ...	1,103½
Bamgaon Tea Co., Ld. ...	Octavius Steel & Co. ...	1,050
Bargang Tea Co., Ld. ...	Williamson, Magor & Co.	1,769
Behubor Co., Ld. ...	Planters' Stores & Agency Co., Ld. ...	1,010½
Bengal Tea Co., Ld. :—		
Chiconmati ...	.....	230
Bengal United Tea Co., Ld. :—		
Bindukuri ...	Jardine, Skinner & Co. ...	1,024
Betjan Tea Co., Ld. :—		
Betjan ...	Gillanders Arbuthnot & Co. ...	258

* Includes Hautley Tea Estate.

ASSAM—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Bhootea Chang Tea Co., Ld....</i>	Barry & Co.	<u>910</u>
<i>Bishnauth Tea Co., Ld.</i>	Williamson, Magor & Co.	3,422
<i>Bogabagh Tea Co., Ld.</i>	Planters' Stores & Agency Co., Ld.	321
<i>Borahi Tea Estate</i>	Begg, Dunlop & Co.	414
<i>Borbheel Tea Co., Ld.</i>	Williamson, Magor & Co.	656
<i>Bordubi Tea Co., Ld.</i>	Do.	1,173
<i>Borelli Tea Co., Ld.</i>	Do.	2,099
<i>Borhat Tea Co., Ld. :—</i>		
Borhat	James Finlay & Co., Ld.	840
Jamguri		720
<i>Borjan Tea Co., Ld.</i>	Williamson Magor & Co.	1,090
<i>Boroi Tea Co., Ld.</i>	Do.	775
<i>Borpukhuri Tea Co., Ld.</i>	Do.	629
<i>Borsapori Tea Co., Ld.</i>	Begg, Dunlop & Co.	966
<i>Brahmapootra Tea Co., Ld. :—</i>		
Negheriting ...	James Finlay & Co., Ld.	1,747
Socklatinga ...		888
Rungamutty ...		924
Messamara ...		1,191
<i>British Assam Tea Co., Ld.</i>	McLeod & Co.	1,288
<i>British Indian Tea Co., Ld. :—</i>		
Sessa Division ...	Balmer, Lawrie & Co.	479
Mankutta ...		457

ASSAM—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea culti-vation.
<i>Budla Beta Tea Co., Ld.</i> :—		
Budla Beta ...		828½
Kanjikoah ...	Shaw, Wallace & Co. ...	505
Bokpara ...		569
Kharjan ...		685
<i>Choonsali Tea Estate</i> ...	Planters Stores & Agency Co., Ld. ...	210
<i>Chowkidinthee Tea Estate</i> ...	Samuel Fitze & Co., Ld.	670
<i>Chubwa Tea Co., Ld.</i> :—		
Chubwa ...		1,585
Nonoi ...	James Finlay & Co., Ld.	1,429½
Kellyden ...		1,399
<i>Consolidated Tea and Lands Co., Ld.</i> :—		
Hattigor ...		1,628½
Powai ...	James Finlay & Co., Ld.	1,756
Sagmootea ...		617
Majuli ...		626
<i>Cooliekoosie Tea Co., Ld.</i> ...	Planters' Stores & Agency Co., Ld. ...	462
<i>Curramore Tea Estate</i> ...	Williamson, Magor & Co.	950
<i>Dahingeapar Tea Estate</i> ...	Begg, Dunlop & Co. ...	688½
<i>Deamoolie Tea Co., Ld.</i> ...	Planters' Stores & Agency Co., Ld. ...	1,303½
<i>Deckajulie Tea Co., Ld.</i> ...	McLeod & Co. ...	407
<i>Dekhari Tea Co., Ld.</i> :—		
Dekhari ...		975½
Deohall ...	Planters' Stores & Agency Co., Ld. ...	737
<i>Dejoo Tea Co., Ld.</i> ...	Balmer, Lawrie & Co. ...	1,046
<i>Dejoo Valley Tea Co., Ld.</i> ...	Begg, Dunlop & Co. ...	360

ASSAM—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Desang Co., Ld. :—</i>		
Deepling Tiok	Begg, Dunlop & Co. ...	{ 794½ 526
<i>Dessai and Parbutia Tea Co., Ld.</i>	Geo. Henderson & Co. ...	1,179
<i>Dhundai Tea Co., Ld. ...</i>	Williamson, Magor & Co.	679
<i>Dhunseri Tea Co., Ld. :—</i>		
Dhunseri	James Finlay & Co., Ld.	341½
<i>Dhoolie Tea Estate ...</i>	Octavius Steel & Co. ...	465
<i>Dimakusi Tea Co., Ld. ...</i>	Williamson, Magor & Co.	555
<i>Dolaguri Tea Estate ...</i>	Geo. Henderson & Co. ...	875
<i>Doolahat Tea Co., Ld. ...</i>	Williamson, Magor & Co.	831
<i>Doologram Tea Co., Ld. ...</i>	McLeod & Co. ...	936
<i>Doom Dooma Tea Co., Ld. :—</i>		
Hansara Division ... Beesakopie " ... Samdong " ... Raidong " ... Daimukhia "	Planters' Stores & Agency Co., Ld. ..	{ 1,147½ 1,269½ 1,359½ 1,062½ 874½
<i>Dooria Tea Co., Ld. ...</i>	Shaw, Wallace & Co. ...	1,014
<i>Doiang Tea Co., Ld. ...</i>	Octavius Steel & Co. ...	520
<i>Dr. D. O'Briens' Co., Ld. ...</i>	Balmer, Lawrie & Co. ...	500
<i>Duflaghur Tea Co., Ld. ...</i>	Williamson, Magor & Co.	886
<i>Durrang Tea Co., Ld. ...</i>	Kilburn & Co. ...	570
<i>East India Tea Co., Ld. ...</i>	Williamson, Magor & Co.	1,500

ASSAM—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea culti- vation.
<i>Eastern Assam Co., Ld. :—</i>		
*Rajghur ...		820
Baljan ...	Barry & Co. ...	1,554
Sealkotee ...		1,154
Mohunbarree ...		238
<i>Eastern Tea and Trading Co., Ld. :—</i>		
Tinkharia ...	Indian Planters' Agency Co., Ld. ...	850
<i>Empire of India and Ceylon Tea Co., Ld. ...</i>	McLeod & Co. ...	5,573
<i>Ghoirallie Tea Co., Ld. ...</i>	Williamson, Magor & Co.	530
<i>Gingia Tea Co., Ld. ...</i>	McLeod & Co. ...	690
<i>Gohpur Tea Co., Ld. ...</i>	Williamson, Magor & Co.	450
<i>Greenwood Tea Co., Ld. :—</i>		
Greenwood ...		1,005
Dinjan ...	Macneill & Co. ...	831
<i>Grob Tea Co., Ld. ...</i>	Octavius Steel & Co. ...	1,406
<i>Halem Tea Co., Ld. ...</i>	McLeod & Co. ...	810
<i>Halmirah Tea Estate ...</i>	Begg, Dunlop & Co. ...	541
<i>Harmutty Tea Co., Ld. ...</i>	Williamson, Magor & Co.	882
<i>Hunual Tea Co., Ld. ...</i>	Geo. Henderson & Co. ...	1,545
<i>Imperial Tea Co., Ld. ...</i>	McLeod & Co. ...	2,802
<i>Indian Tea Corporation, Ld. :—</i>		
Mandakata ...	Indian Planters' Agency Co., Ld. ...	250
Julia ...		315
<i>Iakkhoolie Tea Co., Ld. ...</i>	Planters' Stores & Agency Co., Ld. ...	840

* Includes Mahokhuri.

ASSAM—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Jaipur Tea Co., Ltd.</i> ...	Balmer, Lawrie & Co. ...	1,080
<i>Jejuri Tea Estate</i> .	Duncan Bros. & Co. ...	613
<i>Jhanzie Tea Association, Ltd.</i>	Balmer, Lawrie & Co. ...	4,025
<i>Joonktollee Tea Co., Ltd.</i> ...	Kettlewell, Bullen & Co.	588
<i>Jokai (Assam) Tea Co., Ltd.</i> ...	Balmer, Lawrie & Co. ...	10,396
<i>Jorehaut Tea Co., Ltd.</i> ...	Begg, Dunlop & Co. ...	6,418
<i>Jutlibari Tea Co., Ltd. :—</i>		
Jutlibari	Gillanders, Arbuthnot & Co. ...	300
<i>Kacharigaon Tea Co., Ltd.</i> ...	Williamson, Magor & Co.	718
<i>Kanan Devan Hills Produce Co., Ltd. :—</i>		
*Kakajan Division ...	James Finlay & Co., Ltd.	2,161 688 608
Debrapar		
Teek		
<i>Khonikor Tea Estate</i> ...	Barry & Co. ...	486
<i>Khangza Tea Estate</i> ...	Octavius Steel & Co. ...	572
<i>Killing Valley Tea Co., Ltd. :—</i>		
Killing Valley ...	James Finlay & Co., Ltd.	441
<i>Kingsley Golaghat, Assam Tea Co., Ltd. :—</i>		
Borkatonee ...	Shaw, Wallace & Co.	
Gorunga		
Deha		
Satai		

ASSAM—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Koliabar & Seconee Tea Co., Ld.:</i> —		
Koliabar	Begg, Dunlop & Co. ...	504
Seconee		{ 795
<i>Koomsong Tea Co., Ld.</i> ...	Williamson, Magor & Co.	930
<i>Kuturi Tea Co., Ld.</i> ...	Kilburn & Co. ...	300
<i>Langharjan Tea Estate, Ld.</i> ...	Begg, Dunlop & Co. ...	459½
<i>Ledo Tea Co., Ld.</i> ...	Duncan Bros. & Co. ...	455
<i>Limbuguri Tea Co., Ld.</i> ...	Planters' Stores & Agency Co., Ld. ...	599½
<i>Loongsoong Tea Estate</i> ...	Barlow & Co. ...	886
<i>Lukwah Tea Co., Ld.</i> ...	Begg, Dunlop & Co. ...	1,280½
<i>Majuli Tea Co., Ld.</i> ...	Williamson, Magor & Co.	3,826
<i>Makum (Assam) Tea Co., Ld.:</i> —		
Mergerita Division ...	Balmer, Lawrie & Co. ...	1,386
North Bank "		{ 538
<i>Mangaldai Tea Co.</i> ...	Williamson, Magor & Co.	1,188
<i>Meling Tea Estate</i> ...	Begg, Dunlop & Co. ...	1,510
<i>Moabund Tea Co., Ld.</i> ...	Williamson, Magor & Co.	8,828
<i>Mohalbari Tea Co., Ld.</i> ...	Barry & Co. ...	714
<i>Monkhooshi Tea Co., Ld.:</i> —		
Monkhoosi	Indian Planters' Agency Co., Ld. ...	400
<i>Mukela Co., Ld.</i> ...	Kettlewell, Bullen & Co.	455
<i>Moga Ali Tea Co., Ld.</i> ...	Begg, Dunlop & Co. ...	606

ASSAM—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea culti- vation.
<i>Nagrijuli Tea Co., Ld.</i> ...	Barry & Co. ...	409
<i>Nahorhabi Tea Estate</i> ...	Octavius Steel & Co. ...	949
<i>Nahorjan Tea Co., Ld.</i> ...	Geo. Henderson & Co. ...	667
<i>Namdang Tea Co., Ld.</i> ...	Balmer Lawrie & Co. ...	750
<i>Namburnadi Tea Co., Ld.</i> ...	Shaw Wallace & Co. ...	756
<i>National Tea Co., Ld.</i> :—		
<i>Monai, Joysiddhi, and Dhopakata</i> ...	S. M. Bose, Esq. ...	460
<i>New Cinnatolhia Tea Co., Ld.</i>	C. A. Stewart, Esq. ...	930
<i>New Darrang Tea Corpora- tion, Ld.</i> :—		
<i>Dhirai</i>	Indian Planters' Agency Co., Ld. ...	75
<i>Noahabari Tea Estate, Ld.</i> ...	James, Finlay & Co., Ld.	664
<i>Noanuddy Tea Estate</i> ...	Raja Bahadur of Mymen- singh ...	550
<i>Nokhroy (Assam) Tea Co., Ld.</i> :—		
<i>Nokhroy</i>	Balmer Lawrie & Co. ...	458
<i>Woodbine</i>		484
<i>Oriental Tea Co., Ld.</i> :—		
<i>Bhawani</i>	Indian Planters' Agency Co., Ld. ...	100
<i>Paboojan Tea Co., Ld.</i> :—		
<i>Paboojan Division</i> ...	Planters' Stores & Agency Co., Ld. ...	1,006
<i>Dhoedaam</i> " ...		1,143
<i>Pemberry Tea Estate</i> ...	Octavius Steel & Co. ...	303

ASSAM—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tee culti- vation.
<i>Punchnoi Tea Co., Ld. :—</i>		
Punchnoi	James Finlay & Co., Ld.	323
<i>Purupbari Tea Co., Ld. ...</i>	McLeod & Co. ...	260
<i>Rajabaree Tea Co., Ld. ...</i>	Williamson, Magor & Co.	496
<i>Raja Ali Tea Estate, Ld. ...</i>	Planters' Stores & Agency Co., Ld. ...	374
<i>Rajmai Tea Co., Ld. ...</i>	Williamson, Magor & Co.	2,314
<i>Romai Tea Co., Ld. ...</i>	Do. ...	579
<i>Rangajan Tea Co., Ld. ...</i>	Octavius Steel & Co. ...	2,004
<i>Rupai Tea Co., Ld. ...</i>	Planters' Stores & Agency Co., Ld. ...	1,040
<i>Rupajuli Tea Co., Ld. ...</i>	Williamson, Magor & Co.	766
<i>Salonah Tea Co., Ld. :—</i>		
Salonah Division ...	Mackinnon, Mackenzie & Co. ...	2,191
Kondoli " ...	... ...	1,124
Kotalgoorie " ...	... ...	961
<i>Sapoi Tea Co., Ld. :—</i>		
Sapoi	James Finlay & Co., Ld.	820
<i>Scottish Assam Tea Co., Ld. ...</i>	Williamson, Magor & Co.	1,558
<i>Sejuli Tea Co., Ld. ...</i>	Do. ...	497
<i>Shikomato Tea Co., Ld. ...</i>	Planters' Stores & Agency Co., Ld. ...	1,068½
<i>Silhomeri Tea Estate ...</i>	Barry & Co. ...	1,196

ASSAM.—concl'd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Singlo Tea Co., Ld. :—</i>		
Suffry	Gillanders, Arbuthnot & Co. ...	946
Jaboka		1,016
Muttrapur		772
Napuk		784
<i>Sumati Tea Estate</i> ... Indian Planters Agency Co., Ld. ... 20		
<i>Tapassia Tea Estate</i> ... Planter's Stores & Agency Co., Ld. ... 120		
<i>Tara Tea Co., Ld.</i> ... Do. ... 1,033		
<i>Terpur Tea Co., Ld.</i> ... Shaw Wallace & Co. ... 200		
<i>Thanai Tea Co., Ld. :—</i>		
Thanai	Macneill & Co. ...	621
Oaklands		612
Digluttung		660
<i>Tingri Tea Co., Ld.</i> ... Williamson, Magor & Co. 1,817		
<i>Titabor Tea Co., Ld.</i> ... Begg, Dunlop & Co. ... 618½		
<i>Titadimoro Tea Estate</i> ... Barry & Co. ... 292		
<i>Tyroon Tea Co., Ld.</i> ... Begg, Dunlop & Co. ... 710		
<i>Upper Assam Tea Co., Ld. :—</i>		
Maijan	Macneill & Co. ...	1,018
Borborooah		610
Nudwa		471
Rungagora		649
Chota Tingri		274
Nagagholie		767

CACHAR.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea culti-vation.
<i>Anglo-American Direct Tea Trading Co., Ltd.:</i>		
Boro Jalingah ...	James Finlay & Co., Ltd.	711½
<i>Arcutipore Tea Co., Ltd.</i> ...	J. Mackillican & Co. ...	820
<i>Balacherra Tea Co., Ltd.</i> ...	Jardine, Skinner & Co. ...	941
<i>Bengal United Tea Co., Ltd.:</i>		
Aenakhall ...		1,503
Lallamookh ...		717
Lallacherra ...	Do. ...	804
Singalla ...		819
Buttonpore ...		832
<i>Bhubandhur Tea Estate</i> ...	Macneil & Co. ...	413
<i>Borokai Tea Co., Ltd.</i> ...	Duncan Brothers & Co. ...	934
<i>Bræ. & Chingoor Tea Estates, Ltd.:</i>		
Chingoor ...	Barlow & Co. ...	763
<i>British Indian Tea Co., Ltd.:</i>		
Dwarbund ...	Balmer, Lawrie & Co. ...	489
Urrunabund ...		521
<i>Cachar and Dooars Tea Co., Ltd.</i> ...	Jardine, Skinner & Co. ...	2,898
<i>Cheerie Valley Tea Co., Ltd.</i> ...	Barry & Co. ...	672
<i>Central Cachar Tea Co., Ltd.</i> ...	Jardine, Skinner & Co. ...	1,512
<i>Chandopore Tea Co., Ltd.</i> ...	Do. ...	752
<i>Chassocorie Tea Co., Ltd.</i> ...	Grindlay & Co. ...	598
<i>Cherrapong Tea Co., Ltd.</i> ...	Macneill & Co. ...	690
<i>Guwahati Tea Co., Ltd.</i> ...	Barry & Co. ...	650

CACHAR—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Cullacherra Co., Ld.</i> ...	Begg, Dunlop & Co. ...	299½
<i>Derby Tea Co., Ld.</i> ...	Octavius, Steel & Co. ...	1,300
<i>Dilkhoosh Tea Estate</i> ...	Do. ...	581
<i>Dooloo Tea Co., Ld.</i> ...	Duncan Brothers & Co....	1,459
<i>Doloogram Tea Co., Ld.</i> ...	McLeod & Co. ...	1,162
<i>Dodputlee Tea Co., Ld.</i> ...	Macneill & Co. ...	1,629
<i>Doyapore Tea Estate</i> ...	Walker, Goward & Co. ...	450
<i>Dulcherra Tea Co., Ld.—</i>		
<i>Dulcherra Division</i> ...	James Finlay & Co., Ld....	593
<i>East India Tea Co., Ld.</i> ...	Williamson, Magor & Co.	355
<i>Eastern Cachar Tea Co., Ld.</i>	Octavius, Steel & Co. ...	1,103
<i>Endogram Tea Co., Ld.</i> ...	Do. ...	1,150
<i>Imperial Tea Co., Ld.</i> ...	McLeod & Co. ...	1,310
<i>Indian Tea Co. of Cachar, Ld.</i>	Frank Pullen, Esq. ...	1,308
<i>Irringmara Tea Co., Ld.</i> ...	Geo. Henderson & Co. ...	553
<i>Jalinga Tea Co., Ld.</i> ...	Duncan Brothers & Co. ...	701½
<i>Jetinga Valley Tea Co., Ld.:—</i>		
<i>Jetinga</i> ...	Begg, Dunlop & Co. ...	495½
<i>Koomber</i> ...		1,022½
<i>Larsingah</i> ...		714
<i>Kalachera Tea Co., Ld.</i> ...	Octavius, Steel & Co. ...	456
<i>Kalline Tea Estate</i> ...	Macneill & Co. ...	1,476
<i>Kallinugger and Khoreel Tea Co., Ld.</i>	Jardine, Skinner & Co. ...	623

CACHAR—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea culti- vation.
<i>Kookecherra Tea Co., Ltd.</i> —		
Kukecherra Dholai ...	Duncan Brothers & Co....	{ 718 715
<i>Koyah Tea Co., Ltd.</i> ...	Macneill & Co. ...	717
<i>Majagram Tea Co., Ltd.</i> —		
Majagram ... Subong ...	Macneill & Co. ...	{ 475 800
<i>Manipur Tea Estate</i> ...	Gillanders, Arbuthnot & Co. ...	332
<i>New Kunchanpur Tea Co., Ltd.</i> ...	Duncan Brothers & Co. ...	548
<i>North-Western Cachar Tea Co., Ltd.</i> —		
N. W. Cachar Bicraunpore ...	Do. ...	{ 914 655
<i>Phœnix Tea Co., Ltd.</i> —		
Bundookmara Appin ...	Barry & Co. ...	{ 564 240
<i>Rampur Tea Estate</i> ...	Kilburn & Co. ...	748
<i>Roopacherra Tea Co., Ltd.</i> ..	Begg, Dunlop & Co. ...	653
<i>Bukni Tea Co., Ltd.</i> ...	Kilburn & Co. ...	400
<i>Bungamatae Tea Co., Ltd.</i> ...	Duncan Brothers & Co. ...	639
<i>Scotipore Tea Co., Ltd.</i> —		
Scotipore ... Pallorband ... Narainpore ...	Macneill & Co. ...	{ 867 738 465
<i>Sonal River Tea Co., Ltd.</i> ...	Davenport & Co. ...	800

CACHAR—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>South Cachar Tea Co., Ld.</i> ...	Begg, Dunlop & Co. ...	497½
<i>Tarrapore Tea Co., Ld.</i> :—		
Tarrapore		729
Lallong		599
Labac		718
Burtoll		836
Dewan	Macneill & Co. ...	529
Thailu		910
Bandoo		542
Lydiacherra		567
Balladhun		708
<i>Western Cachar Co., Ld.</i> ...	Do. ...	1,161

SYLHET.

Names of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Allynugger Tea Co., Ld.</i> :—		
Allynugger Division ...		1,394
Chatlapore ...	Duncan Brothers & Co. ...	1,048
<i>Amalgamated Tea Estates Co., Ld.</i> :—		
Morapore Division ...	James Finlay & Co., Ld.	324½
<i>Amo Tea Co., Ld.</i> ...	Duncan Brothers & Co. ...	1,198½
<i>Baraoora (Sylhet) Tea Co., Ld.</i> :—		
Baraoora		1,445
Basidpore	James Finlay & Co., Ld.	1,453
Daragson		1,244

SYLHET—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea culti-vation.
<i>Chandpore Tea Co., Ltd.:</i> —		
Chandpore Parkul	Barry & Co. ...	{ 1,319 159
<i>Chargola Tea Association Ltd.:</i> —		
Chargola Division ... Hingajea Singlacherra ... Maguracherra ...	James Finlay & Co., Ltd. ...	{ 1,727½ 896½ 991 671½
<i>Chicknagool Tea Estate</i> ...	National Agency Co. ...	275
<i>Chundeecherra Tea Co., Ltd.</i> ...	Octavius, Steel & Co. ...	733
<i>Clevedon Tea Co., Ltd.</i> ...	Duncan Brothers & Co. ...	320
<i>Consolidated Tea and Lands Co., Ltd.:</i> —		
Lulleecherra Division ... Jafflong Lallakhal Goombira Baitakhal Sagurnal Holichera Deanston Rajghat Balisera Phulcherra Amrail Jagcherra	James Finlay & Co., Ltd. ...	{ 1,733½ 1,003 169½ 1,408½ 433½ 620½ 572½ 2,452½ 2,297 1,498 1,028½ 1,924 909
<i>Dauracherra Tea Co., Ltd.</i> ...	Duncan Brothers & Co. ...	337½
<i>Deundi Tea Estate</i> ...	Planters' Stores & Agency Co., Ltd. ...	1,345
<i>Dhamai Tea Co., Ltd.:</i> —		
Dhamai Division ... Kapnapahar ...	James Finlay & Co., Ltd. ...	{ 1,074 608

SYLHET—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation
Doloi Tea Co., Ld. ...	McLeod & Co. ...	596
East India and Ceylon Tea Co., Ld. ...	Do. ...	3,319
<i>Eraligool Co., Ld.:</i>		
Eraligool ...	James Finlay & Co., Ld.	501½
Hattikhira Tea Co., Ld. ...	Octavius Steel & Co. ...	2,780
Imperial Tea Co., Ld. ...	McLeod & Co. ...	2,818
Isa Bheel Tea Co., Ld. ...	Octavius Steel & Co. ...	912
Kalinagar Tea Estate ...	Bharat Samity, Ld. ...	531¼
Kaliti Tea Co., Ld. ...	Octavius Steel & Co. ...	400
Kirtikona Tea Co., Ld. ...	Mitra & Sons. ...	50
Lackatoorah Tea Co., Ld. ...	J. Mackillican & Co. ...	1,266
Lalchand Tea Estate ...	Planters' Stores & Agency Co., Ld. ...	889½
Longai Valley Tea Co., Ld. ...	Octavius Steel & Co. ...	1,962
Loobah Tea Co., Ld. ...	Do. ...	2,311
Looksan Tea Co., Ld. (Sathgao) ...	Do. ...	1,217
Luayuni Tea Estate ...	Planters' Stores & Agency Co., Ld. ...	400
Lungla (Sylhet) Tea Co., Ld. ...	Octavius Steel & Co. ...	6,231
Luskerpore Tea Co., Ld. ...	Shaw, Wallace & Co. ...	1,020¼
Maulvie Tea Co., Ld. ...	Kilburn & Co. ...	478¼
Mazdehes Tea Co., Ld. ...	Planters' Stores & Agency Co., Ld. ...	660

SYLHET—*contd.*

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea culti- vation.
<i>Mertinga Tea Estate</i> ...	Planters' Stores & Agency Co., Ld. ...	522
<i>New Samanbagh Tea Co., Ld.</i>	Shaw, Wallace & Co. ...	929
<i>New Sylhet Tea Estates Ld.</i>	Williamson, Magor & Co.	1,205
<i>Noyapara Tea Co., Ld.</i> ...	James Finlay & Co., Ld.	800
<i>Palakandi Tea Estate</i> ...	M. Bather, Esq. ...	40
<i>Pathini Tea Co., Ld.</i> ...	Octavius Steel & Co. ...	2,007
<i>Patrakola Tea Co., Ld. :—</i>		
<i>Patrakola Division</i> ...	Duncan Brothers & Co. ...	1,057
<i>Kurmhah</i> ...		1,014
<i>Madabpore</i> ...		754
<i>Champarai</i> ...		655
<i>Rajnagar Tea Co., Ld.</i> ...	Shaw, Wallace & Co. ...	932½
<i>Rangicherra Tea Estate</i> ...	Planters' Stores & Agency Co., Ld. ...	858
<i>Sonarupa Tea Estate</i> ...	Macneill & Co. ...	550
<i>Surma Valley Tea Co., Ld. :—</i>		
<i>Sillorah</i> ...	Shaw, Wallace & Co. ...	560
<i>Rajkie</i> ...		557
<i>Tehiapara Tea Co., Ld. :—</i>		
<i>Tehiapara</i> ...	Duncan Brothers & Co. ...	866
<i>Satohuri</i> ...		400
<i>Vishnupura Tea Co., Ld.</i> ...	Shaw, Wallace & Co. ...	563

CHITTAGONG.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
Dantmara Tea Estate ...	Kilburn & Co. ...	289½
Futtickcherrie Tea Co., Ld. ...	Williamson, Magor & Co.	699
Kodala, Ld. ...	Kilburn & Co. ...	500
Kornafully Association, Ld.	Do. ...	786
Oodaleah Ld. ...	Do. ...	824½

TERAL.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
Atid Tea Co., Ld. ...	McLeod & Co. ...	678
Bagdogra Tea Estate ...	Begg, Dunlop & Co. ...	324½
*Chenga River Tea Co., Ld...	Davenport & Co. ...	809
Eastern Terai Tea Association, Ld. ...	Do. ..	322
Gulma Tea Co., Ld. ...	Do. ...	260
Gungaram Tea Co. Ld. :—		
Gungaram ...	Duncan Brothers & Co...	760
Ord ...		658
Moonee ...		837
New Chumta Tea Co., Ld. ...	Davenport & Co. ...	560
New Terai Association, Ld. ...	Kilburn & Co. ...	831
Pahargoomeah Tea Association, Ld. ...	Do. ...	700

* Includes Sirisia Tea Estate.

TERAI.—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Simulbarie Tea Co., Ld.</i> ...	National Agency Co. ...	563
<i>Singhia Jhora Tea Estate</i> ...	Shaw, Wallace & Co. ...	258
<i>Taipo Tea Association</i> ...	Hon. Mr. H. R. Irwin, C.I.E. ...	305
<i>Tirrihannah Co., Ld.</i> :—		
Marionbarie Tirrihannah	Begg, Dunlop & Co. ...	{ 644 780

DARJEELING.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Amalgamated Tea Estates Co., Ld.</i> ...		
Moondakotee Division ...		1,271
Nagri " ...		711½
Chongtong " ...		1,048
Lebong & M. Spring Dn.	James Finlay & Co., Ld.	630
Dooteriah Division ...		1,305
Phuguri Division ...		530½
Kalej Valley Division ...		658½
<i>Bengal United Tea Co., Ld.</i> :—		
Springside ...	Jardine, Skinner & Co....	480
<i>British Darjeeling Tea Co., Ld.</i> ...	Davenport & Co. ...	1,184
<i>Castleton Tea Estate</i> ...	Barlow & Co. ...	377
<i>Chamong Tea Co., Ld.</i> ...	Williamson, Magor & Co.	358

DARJEELING.—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Consolidated Tea and Lands Co., Ld. :—</i>		
Bloomfield Division ...	James Finlay & Co., Ld,	578½
<i>Darjeeling Co., Ld. :—</i>		
Ambootea ...		736½
Ging ...		426½
Phoobering ...	Begg Dunlop & Co. ...	330
Tukdah ...		421
<i>Darjeeling Dooars Tea Co., Ld. :—</i>		
Mission Hill T. E. ...	Indian Planters Agency Co., Ld. ...	75
<i>Darjeeling Himalayan Tea Co., Ld. ...</i>	McLeod & Co. ...	695
<i>Darjeeling Tea and Cinchona Association Ld. ...</i>	Kilburn & Co. ...	1,013
<i>Fagu Tea Co., Ld. ...</i>	C. P. Marshall, Esq. ...	967
<i>Gielle Tea Co., Ld. ...</i>	Davenport & Co. ...	528
<i>Gopaldhara Tea Estate ...</i>	Shaw Wallace & Co. ...	291½
<i>Hope Town Tea Co., Ld. ...</i>	Do. ...	259
<i>Imperial Tea Co., Ld. ...</i>	McLeod & Co. ...	601
<i>Kurriang and Darjeeling Tea Co., Ld. ...</i>	Jardine Skinner & Co. ...	380
<i>Lebong Tea Co., Ld. ...</i>	Balmer Lawrie & Co. ...	1,530
<i>Longview Tea Co., Ld. ...</i>	Williamson, Magor & Co. ...	1,061
<i>Lopchoo, Tea Estate ...</i>	Kilburn & Co. ...	260
<i>Margarat's Hope Tea Co., ...</i>	Begg, Dunlop & Co. ...	541

DARJEELING—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea culti-vation.
<i>Nagri Farm Tea Co., Ld.</i> ...	Williamson, Magor & Co.	438
<i>Okayti Tea Co., Ld.</i> ...	Davenport & Co. ...	505
<i>Pashok Tea Co., Ld.</i> ...	Kilburn & Co. ...	791
<i>Poobong and Pullongdong Tea Estates</i> ...	Balmer Lawrie & Co. ...	513
<i>Pussimbing Tea Co., Ld.</i> ...	Davenport & Co. ...	571
<i>Runglee Rungliot Tea Co., Ld.</i> ...	Duncan Brothers & Co.	341
<i>Rungeet Tea Estate</i> ...	Gillanders Arbuthnot & Co. ...	190
<i>Singell Tea Co., Ld.</i> ...	Hoare, Miller & Co. ...	747
<i>Soom Tea Co., Ld.</i> ...	Williamson, Magor & Co.	480
<i>Sungma Tea Co., Ld.</i> ...	Begg, Dunlop & Co. ...	885
<i>Teesta Valley Tea Co., Ld.</i> ...	Davenport & Co. ...	717
<i>Tukvar Co., Ld.</i> ...	Williamson, Magor & Co.	1,250
<i>Turzum Tea Estate, Ld.</i> ...	Begg, Dunlop & Co. ...	330½

DOOARS, JALPAIGURI.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea culti-vation.
<i>Assam Dooars Tea Co., Ld.</i> :—		
Newlands ...		1,072½
Bankos ...		902
Gandrapara ...	Duncan Brothers & Co. ...	1,121
Kumargram ...		762
Takharana ...		382

DOOARS, JALPAIGURI—*contd.*

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea culti- vation.
<i>Bagracote Tea Co., Ld.</i> ...	W. S. Cresswell & Co. ...	1,707
<i>Baintgoori Tea Co., Ld.</i> ...	Do. ...	1,112
<i>Baradighi Tea Co., Ld.</i> ...	Jardine, Skinner & Co. ...	958
<i>Bhatkawa Tea Co., Ld.</i> ...	McLeod & Co. ...	1,029
<i>Birpara Tea Co., Ld.</i> ...	Duncan Brothers & Co. ...	1,229
<i>Bullabarie Tea Estate</i> ...	Begg, Dunlop & Co. ...	813½
<i>Buxa Dooars Tea Co., Ld.</i> :—		
Kalchini Division ...	Shaw, Wallace & Co. ...	1,752½
Raimatong "		
<i>Cachar and Dooars Tea Co., Ld.</i> :—		605½
Matelli Division ...	Jardine, Skinner & Co. ...	1,582
<i>Carron Tea Co., Ld.</i> ...	Duncan Brothers & Co. ...	604
<i>Chulsa Tea Co., Ld.</i> :—		
Chulsa ...	W. S. Cresswell & Co. ...	1,088½
Samsing ...		
Sath Kyah ...		
Yong Tong ...		
<i>Consolidated Tea and Lands Co., Ld.</i> :—		
Dam Dim ...	James Finlay & Co., Ld.	1,565½
Kumlaï ...		
Nakhati ...		
Nowera Nuddy ...		
Rungamuttee ...		
Soongachi ...	Shaw, Wallace & Co. ...	1,034
<i>Dima Tea Co., Ld.</i> ...		1,437

DOOARS, JALPAIGURI--contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Dooars Tea Co., Ltd. :—</i>		
Bamandanga ...		919
Tondoo ...		532
Ghatia ...		911
Nagnakata ...		1,014
Bhogotpore ...	L. Ranger, Esq., Superintendent.	1,202
Hilla ...		769
Grassmore ...		758
Indong ...		1,056
Kurti ...		860
<i>Ellenbarrie Tea Co., Ltd. ...</i>	Duncan Brothers & Co. ...	553
<i>Empire of India and Ceylon Tea Co., Ltd. ...</i>	McLeod & Co. ...	3,402
<i>Gairkhatta Tea Co., Ltd. ...</i>	J. Mackillican & Co. ...	1,200
<i>Hantapara Tea Co., Ltd. :—</i>		
Hantapara Division ...	Duncan Brothers & Co.	1,176
Dumchipara ...		1,180
<i>Hasimara Tea Co., Ltd. :—</i>		
Malangi Division ...	Davenport & Co. ...	1,008
Beech ...		1,002
Bharnobari ...		1,000
<i>Hope Tea Co., Ltd. :—</i>		
Hope ...	Duncan Brothers & Co. ...	917
Jiti ...		1,182
Chalouni ...		1,170
<i>Kulabari Tea Association, ...</i>	Davenport & Co. ...	1,178
<i>Khanda Tea Co., Ltd. ...</i>	McLeod & Co. ...	7,230
<i>Kunai Tea Co., Ltd. ...</i>	Duncan Brothers & Co. ...	840

DOOARS, JALPAIGURI—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Lankapara Tea Co., Ltd. :—</i>		
Lankapara ...	Duncan Brothers & Co. ...	1,180
Garganda ...		840
<i>Leash River Tea Co., Ltd. ...</i>	Do. ...	1,844
<i>Manabbarrie Tea Co. ...</i>	Do. ...	786
<i>Meenglas Tea Co., Ltd. :—</i>		
Meenglas ...	Do. ...	888
Dalingkote ...		589
Patharjhora ...		927
<i>Nagaisuree Tea Co., Ltd. ...</i>	Do. ...	1,141
<i>Nedeeb Tea Co., Ltd. ...</i>	Octavius Steel & Co. ...	10,216
<i>Northern Dooars Tea Co., Ltd. :—</i>		
Demdima ...	Macneill & Co. ...	1,105
Binaguri ...		1,000
<i>Phaskowa Tea Co., Ltd. ...</i>	Duncan Brothers & Co. ...	397
<i>Rajabhat Tea Co., Ltd. ...</i>	McLeod & Co. ...	158
<i>Ramicherra Tea Co., Ltd. ...</i>	Begg Dunlop & Co. ...	1,050
<i>Rydak Tea Syndicate, Ltd. :—</i>		
Rydak Division ...	Jardine, Skinner & Co. ...	902
Kartick ...		416
<i>Sarugaon Tea Co., Ltd. ...</i>	Cox's Shipping Agency, Ld. ...	700
<i>Singlo Tea Co., Ltd. :—</i>		
Telepara Division ...	Gillanders, Arbuthnot & Co. ...	901
Bandapani ...		4,000
<i>Evergreen Tea Co., Ltd. ...</i>	W. S. Crosswell & Co. ...	1,320

CHOTA-NAGPUR.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Assam Frontier Tea Co., Ltd. :—</i>		
Palandu Division ... Sabaya ...	Shaw, Wallace & Co. ...	{ 583 449

KANGRA VALLEY.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Chandpore Tea Estate</i> ...	A. R. Merweiha, Esq. ...	40

DEHRA DUN.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Ambari Tea Estate</i> ...	Lala Pratap Singh and Balbeer Singh ...	230
<i>Annfield Tea Estate</i> ...	B. S. Singh ...	350
<i>Bunjara Tea Estate</i> ...	S. Narain Singh ...	200
<i>Dehra Dun Tea Co., Ltd. :—</i>		
Hurbunswala Division ...	William D. Turner, Esq. ...	603½
<i>Arcadia Tea Estate</i> ...	J. Stansfield, Esq. ...	642
<i>East Hopetown Estate Co., Ltd. :—</i>	P. Litchfield, Esq. ...	600
<i>Gardiner Tea Estate</i> ...	K. V. Sen, Esq. ...	348
<i>Lahawala Tea Estate</i> ...	Badoo Singh ...	150

DEHRA DUN—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea culti- vation.
<i>Mukhompore Tea Estate</i> ...	W. W. Harris, Esq. ..	150
<i>Niranjanpur Tea Estate</i> ...	Pandit Lachmi Chand ...	242
<i>Raiapore Tea Estate</i> ...	F. G. Quarry, Esq. ...	248
<i>Goruckpore Tea Estate</i> ...		105
<i>Udhiyabagh and Herbertpore Tea Estates :—</i>		
Udhiyabagh ...	H. G. Raynor, Esq. ...	325
Herbertpore ...		80



